

*SCHEDULE A*  
*MINORS' TRUST DISTRIBUTION PLAN*

**§ 1. Distributions**

Distributions of funds held in the Trust established by the Tribe to hold the per capita payments for minor children of the Tribe (the "Minors' Trust") shall be made to or for the benefit of each beneficiary from his or her share of the Minors' Trust as follows:

- 1.1. **Discretionary Distributions.** The Trustee may make discretionary payments to provide for the proper support, maintenance, health and education of the beneficiary, taking into consideration the needs, other financial resources, age, health and education requirements of the beneficiary, and any other considerations relevant to the beneficiary. In determining whether such discretionary distributions shall be made, the Trustee shall obtain approval from the Executive Council of the Tribe.
- 1.2. **Scheduled Distributions After Age 18.** On or about each of the 19<sup>th</sup> through 35<sup>th</sup> birthdays of a beneficiary, the Trustee shall distribute to the beneficiary an amount equal to the following respective fractions of the then-remaining balance of the share of such beneficiary in the Minors' Trust:

<u>Birthday</u>	<u>Fraction</u>
19 <sup>th</sup>	1/100
20 <sup>th</sup>	1/99
21 <sup>st</sup>	1/98
22 <sup>nd</sup>	1/97
23 <sup>rd</sup>	1/96
24 <sup>th</sup>	1/19
25 <sup>th</sup>	1/18
26 <sup>th</sup>	1/17
27 <sup>th</sup>	1/16
28 <sup>th</sup>	1/15
29 <sup>th</sup>	1/7
30 <sup>th</sup>	1/6
31 <sup>st</sup>	1/5
32 <sup>nd</sup>	1/4
33 <sup>rd</sup>	1/3
34 <sup>th</sup>	1/2

On or about the 35<sup>th</sup> birthday of a beneficiary, the Trustee shall distribute to the beneficiary all of his or her remaining share of the Minors' Trust.

- 1.3. **Special Distributions.** In addition to the distributions described above, the Trustee shall also make the following special distributions from the Minors' Trust to a beneficiary who has attained age 18.

- (A) Education: The Trustee shall, upon request of the beneficiary, distribute to a beneficiary upon each attainment by him or her of any of the following education objectives, an amount equal to one percent (1%) of the then-remaining share of such beneficiary in the Minors' Trust:
- (1) Receipt of a high school diploma or equivalent.
  - (2) Successful completion of first year of a full-time post-high school education program approved by the Tribal Education Department as eligible for scholarship grants.
  - (3) Successful completion of second year of such full-time post-high school education.
  - (4) Successful completion of third year of such full-time post-high school education.
  - (5) Successful completion of a full-time post-high school degree education.
- (B) Employment or Active Military Service: Within 60 days after each December 31<sup>st</sup>, the Trustee shall, upon request of the beneficiary, distribute to a beneficiary from his or her share of the Trust an amount to the total amount actually received by such beneficiary in the preceding year as cash compensation for services rendered by such beneficiary as an employee, independent contractor, or active military service, not to exceed one percent (1%) of the then remaining share of such beneficiary in the Minors' Trust. Proof of preceding year compensation shall be approved by the Tribal Finance Department.

#### 1.4. Distributions Upon Death

- (A) Death After Age 18 Having Exercised Power of Appointment. If a beneficiary of the Minors' Trust dies after attaining age 18 and has exercised a power of appointment over his or her share of the Minors' Trust, the beneficiary's then-remaining share of the Minors' Trust shall be distributed 90 days after date of death as directed in the power of appointment.
- (B) Death Prior to Age 18 or After Age 18 Without Exercising Power of Appointment.  
If a beneficiary of the Minors' Trust dies before attaining age 18, or dies after attaining age 18 but does not exercise a power of appointment over his or her share of the Minors' Trust, the beneficiary's then-remaining share of the Minors' Trust shall be distributed 90 days after date of death in the following order of priority:
- (1) Entirely to the surviving spouse, if any, of such deceased beneficiary.
  - (2) If there is no surviving spouse of the beneficiary, then entirely to the children, including any legally adopted children, of such deceased beneficiary, in equal shares (with descendants of any deceased child taking their parent's share in equal amounts).

(3) If there are no surviving children or descendants of deceased children of the beneficiary, then entirely to the Tribe.

(C) Minor Recipients. If any person entitled to receive a distribution from a deceased beneficiary's share of the Minor's Trust pursuant to paragraph (1) or (2) above has not yet attained age 18 at the time of such distribution, such recipient's distributable amount shall be retained in the Minors' Trust, subject to the terms and conditions thereof.

1.5. No Pledge or Assignment of Beneficiary. No beneficiary of the Minors' Trust shall have any power to convey any current or future interest in the beneficiary's interest in such Trust to any other person (except as provided in Section 1.4(A) above) and in no case may a beneficiary transfer, create a security interest or encumber his or her interest in the Minor's Trust.

## **§ 2. Amendment**

The General Council may amend this Distribution Plan from time to time and, upon such amendment, direct the Executive Council shall amend the provisions of the Minors' Trust consistent with such amendment; provided that such amendment must be approved at a General Council meeting by a number of votes equal to at least two-third (2/3) of the greater of: (i) the total number of votes cast by the General Council on the proposed amendment at such meeting; or (ii) the annually established quorum requirement in effect for the General Council meeting at which the proposed amendment is voted upon. The votes will be divided by three and multiplied by two and any fraction will be rounded up to the net whole number to determine the number of votes required.

## **§ 3. Effective Date**

3.1. All provisions of the Distribution Plan shall be effective upon approval of the Minors' Trust Amendment to the Gaming Revenue Allocation Ordinance by the United States Department of the Interior, Bureau of Indian Affairs and approval of the Trust Agreement by the Executive Council of the Tribe.

3.2. The provisions related to scheduled distribution after 18 and Special Distributions (Sections 1.2 and 1.3, above) shall become effective on January 1, 2024 and shall apply to minors who have not reached the age of 18 on that date. A beneficiary that has reached the age of 18 prior to January 1, 2024 will not be subject to Sections 1.2 and 1.3 of this Schedule A, but will follow the schedule and special distribution sections (1.2 and 1.3) in the prior Schedule A of the Forest County Potawatomi Community Revenue Allocation Plan last amended on June 23, 2001.

3.2. Any beneficiary who receives Scheduled or Special Distributions prior to January 1, 2024 may choose to participate in this Amended Minors' Trust Distribution Plan by executing a payment election document provided by the Tribal Finance Department. Such payment elections shall be irrevocable.