

Trust Account Comparison Table (Effective 06/01/2022)
Community Fund Management Foundation Trusts

	Master Trust	Pooled Medicaid Payback Trust and Roll-In Pooled Medicaid Payback Trust
Established By	The Grantor, which can be anyone other than the Beneficiary	Ohio resident with a disability or parent, grandparent, guardian, or a court
Minimum Initial Deposit	\$0	Pooled: \$5,000 or more Roll-In: \$0
When Trust Becomes Distributable	Balance reaches \$15,000 or more at least once (Not a minimum balance requirement)	Balance reaches \$5,000 or more at least once (Not a minimum balance requirement)
Maximum Balance	None	None
Source of Funds	Assets not owned by or available to the Beneficiary	Assets owned by the Beneficiary
Revocability	May be revocable or irrevocable but becomes irrevocable at the last Grantor's death	Irrevocable (cannot be revoked)
Setup Fees (One-time)	Opened with \$15,000 or more: \$1,000 Opened with \$14,999 or less: \$750 initially and \$750 when the balance reaches \$15,000	Pooled: \$1,000 Roll-In: \$750 initially and \$500 when the balance reaches \$5,000
Trust Advisor Fee (Annual) Not charged until Trust is distributable and not charged if a beneficiary is deceased	Balance of \$50,000 or less: \$250 Balance of greater than \$50,000: \$250 plus .25% of market value over \$50,000	Balance of \$50,000 or less: \$250 Balance of greater than \$50,000: \$250 plus .25% of market value over \$50,000
Trustee Fee (Deducted Monthly) Not charged if a beneficiary is deceased	89 Basis Points Annually Calculated using the market value and debited monthly in arrears	89 Basis Points Annually Calculated using the market value and debited monthly in arrears
Distribution At Beneficiary's Death	Pursuant to options checked in the Joinder Agreement	Pursuant to options checked in the Joinder Agreement which include retention by nonprofit or repayment to Medicaid
Trustee Closing Fee (One-time) Deducted when a beneficiary is deceased	Equivalent to 5 months of the Trustee Fee using an average market value for the sub-account	Equivalent to 5 months of the Trustee Fee using an average market value for the sub-account
Trust Advisor Closing Fee (One-time) Deducted when a beneficiary is deceased	\$1,000	\$1,000