

NOTICE TO THE BAR

GUARDIANSHIP FORMS – REVISED MODEL JUDGMENT; NEW FORMS FOR PERIODIC REPORTS BY GUARDIANS; REPORT OF WELL-BEING; GUARDIAN INVENTORY

The Supreme Court has approved a number of revisions to the model guardianship judgment. The revised model judgment (forms catalog number 11802) is published with this notice. A provision has been added to the model judgment to identify the guardian as a personal representative under HIPAA (the Health Insurance Portability and Accountability Act of 1996). The model judgment has been further revised so that judges may specify the type and frequency of guardian reports to be filed pursuant to *N.J.S.A. 3B:12-42*, with the option of selecting from the Report of Well-Being, the EZ Accounting report form, and/or the Comprehensive Accounting report form.

The Supreme Court also has approved two new forms for periodic reports by guardians of the estate – the EZ Accounting form (forms catalog number 11800) and the Comprehensive Accounting form (forms catalog number 11801) – as well as a new Guardian Inventory form (forms catalog number 11799). Additionally, the Court has approved a new Report of Well-Being form (forms catalog number 11798) for use by guardians of the person. A new Report of Guardian Cover Page (forms catalog number 11797) has been approved for use with all periodic reports. Also promulgated by this notice are a set of Introductory Instructions: Guardianship Reporting Forms (forms catalog number 11795) and a set of Guardianship Terms and Procedures (forms catalog number 11796).

The new forms replace the Annual Report of Guardian form previously promulgated for use by guardians. All guardians of the person must now file the Report of Well-Being, while guardians of the estate must file either the EZ Accounting report or the Comprehensive Accounting report. All reports must be filed under the Report of Guardian Cover Page, with the appropriate selection(s) made to reflect which reports are attached. Consistent with the revised model judgment, reports must be served on all interested parties or as directed in the guardianship judgment.

Accordingly, accompanying this Notice to the Bar are the following: (1) Introductory Instructions: Guardianship Reporting Forms; Guardianship Terms and Procedures; (2) revised Model Guardianship Judgment form; (3) Report of Guardian Cover Page; (4) Report of Well-Being form; (5) EZ Accounting report form; (6) Comprehensive Accounting report form; and (7) Guardian Inventory form.

All of these materials, as well as a set of combined instructions for completing the forms (forms catalog number 11803) (not attached to this notice), are posted on the Judiciary website at <http://www.judiciary.state.nj.us/forms.htm> (with the forms in fillable pdf format) and are being provided to the County Surrogates. They also are being provided to the New Jersey State Bar Association and the county bar associations.

Any questions regarding this notice or the appended forms may be directed to Kristi Jasberg Robinson, Chief, Civil Practice Liaison, Administrative Office of the Courts, Hughes Justice Complex, P.O. Box 981, Trenton, NJ 08625-0981; telephone: (609) 292-8470; e-mail: kristi.robinson@judiciary.state.nj.us.

A handwritten signature in black ink, appearing to read "Glenn A. Grant", is written over a horizontal line.

Glenn A. Grant, J.A.D.
Acting Administrative Director of the Courts

Dated: April 21, 2014

Attachments

- (1) Introductory Instructions: Guardianship Reporting Forms; Guardianship Terms and Procedures**
- (2) Revised Guardianship Model Judgment**
- (3) Report of Guardian Cover Page (new)**
- (4) Report of Well-Being Form (new)**
- (5) EZ Accounting Report Form (new)**
- (6) Comprehensive Accounting Report Form (new)**
- (7) Guardian Inventory Form (new)**

Attachment 1

Introductory Instructions: Guardianship Reporting Forms; Guardianship Terms and Procedures

Introductory Instructions: Guardianship Reporting Forms

Generally, an individual appointed as a guardian of the person, estate, or person and estate of an incapacitated person must periodically report to the court regarding the guardianship. Forms have been developed and approved by the Supreme Court for use by guardians subject to reporting requirements. All guardians required to report must utilize these forms which can be completed online or printed and filled out in type or neat handwriting.

Consult the Judgment and Letters

The first step for any guardian is to look to the Judgment of Incapacity (or Judgment of Guardianship) entered by the Superior Court, along with the Letters of Guardianship issued by the Surrogate. Both the Judgment and the Letters specify the type of your responsibilities as a guardian. An individual may be appointed as guardian of the person, as guardian of the estate (sometimes referred to as property), or as guardian of the person and estate. In some cases, one person may be appointed as guardian of the person and a different person appointed as guardian of the estate. For purposes of reporting, each guardian must identify the nature of his or her guardianship and file the appropriate report(s). If multiple guardians are appointed as to the same area (co-guardians of person, or co-guardians of estate, or co-guardians of person and estate) then all guardians must report. It is acceptable for all co-guardians to file a single report, signed by all, or to file separate reports. Refer to the Judgment as to any requirement for service of a report filed by one guardian on the other co-guardian(s).

After determining whether you are appointed as a guardian of the person, a guardian of the estate, or a guardian of both person and estate, look to the Judgment to see when you must report. Guardians are often required to report on or before the annual anniversary of the date of their appointment, but in some cases the Judgment will set a different period. The date of appointment is the date of entry of the Judgment, not the date when letters were issued by the Surrogate.

Guardianship Terms and Procedures

The guardianship reporting forms were designed to be easy to understand. However, some terms may be unfamiliar or unclear to guardians. The following definitions and instructions are intended to clarify any confusion and enable guardians to independently fulfill their reporting responsibilities.

- **Interested Parties (or Parties in Interest)**

The term "Interested Parties" (or parties-in-interest) includes the nearest of kin of the incapacitated person, meaning those relatives served with notice of the underlying guardianship action, including any relatives identified or located after the filing of the complaint and prior to entry of the judgment. Note that a child of an incapacitated person need not be served during minority but must be served upon reaching the age of eighteen (18) years, even if such child was a minor at the time of the guardianship proceeding and therefore not listed as an interested party in the verified complaint. Interested parties may also include any agent(s) appointed pursuant to a power of attorney or advance directive, as well as the director of a residential care facility having custody of the incapacitated person, and/or the attorney appointed for the incapacitated person in the guardianship action. If an interested party is under a guardianship or has died, then this should be noted in the certification of service section.

- **Service**

All of the forms include a certification of service in which you as guardian must specify when and how the report was served on the parties in interest. As noted at the beginning of the Report of Guardian Cover Page, you must file the original report with the Surrogate and serve copies of the report on the interested parties. In terms of service, you should consult the Judgment to see if any particular method of service is required (i.e., by certified mail). If nothing is stated in the Judgment, then use your discretion as to the method of service.

It is not necessary to file proof of service (i.e., signed certified mail return receipt cards) with the Surrogate. However, if the underlying guardianship action was contested, or if you anticipate that an interested party may raise objections now or in the future, then you may at your discretion file proof of service with the Surrogate.

- **Fees**

By statute, a fee of \$5/page is required for all documents filed with the Surrogate. Fees are payable to the "Surrogate of _____ County" or "_____ County Surrogate" and are not paid to the State of New Jersey. Guardians may contact the appropriate Surrogate's Court to inquire as to the method of payment (i.e., cash, check, money order). Note that it is the responsibility of the guardian to make copies for purposes of service on other parties, and additional fees may be assessed if you request that the Surrogate make the copies for you.

- **Reporting Period**

Most guardians are directed to report annually, at or before the anniversary date of the Judgment of Incapacity, so most reports will cover a 12-month period. Strict adherence to this time period may be difficult depending on the timing of the guardianship judgment and the nature of the guardianship reporting. For example, a guardian appointed on April 13th and required to file the Comprehensive Accounting must submit bank statements

Guardianship Terms and Procedures

showing balances at the beginning and ending of the accounting period, but banks may issue statements as of the first day of the month, not the 13th. A guardian in this situation might decide to file her first accounting for the period of April 13th – March 31st, and then start the next accounting as of the following April 1st. Even though the first accounting covers less than 12 months, this is acceptable. After the first accounting, the guardian will file reports for a full 12-month period, with bank account statements as of the beginning (April 1st) and end (March 31st) of each yearly period.

Although it is acceptable to slightly adjust the reporting period for convenience, it is not acceptable to deviate substantially from the reporting deadline imposed by the Judgment of Incapacity. For example, a guardian appointed on April 13th may not decide to report through December 31st in order to achieve a future reporting period of January 1st through December 31st. If all guardians were allowed to determine the periods for reporting, many guardians would opt for a period coinciding with the calendar year. This would result in an influx of reports at the same time and would inhibit prompt review of submissions by the volunteers of the Guardianship Monitoring Program.

Attachment 2

Revised Guardianship Model Judgment

In the Matter of the Report of

[insert the incapacitated person's name]

an Incapacitated Person.

**Superior Court of New Jersey
Chancery Division - Probate Part**

County of _____

Docket Number: _____

Civil Action

**Judgment of Legal Incapacity
and Appointment of a Guardian
of the Person and Estate**

THIS MATTER being opened to the Court by *[insert the plaintiff attorney's name]*, attorney for *[insert the plaintiff's name]*, in the presence of *[insert the court appointed attorney's name]*, attorney for the then alleged incapacitated person, and *[insert the incapacitated person's name]*, the then alleged incapacitated person, and no demand having been made for a jury trial, and the Court sitting without a jury having found from the report of *[insert the court appointed attorney's name]*, Esq., together with the report of the examining physicians *[insert the name of the physician]* M.D. and *[insert the name of the physician]* M.D. (alternate licensed practicing psychologist) and proofs given that *[insert the incapacitated person's name]* is an incapacitated person who lacks sufficient capacity to govern himself/herself and manage his/her affairs, and it further appearing that *[insert the proposed guardian's name]* consents to serve as Guardian of the Person and Estate of *[insert the incapacitated person's name]* and for good cause shown:

IT IS on this _____ day of _____, 20 _____ **ORDERED AND ADJUDGED** that:

1. *[insert the incapacitated person's name]* is an incapacitated person and is unfit and unable to govern himself/herself and manage his/her affairs, except that *[insert the incapacitated person's name]* is fully able at this time to govern himself/herself and manage his/her own affairs with respect to the following areas: [insert areas of decision making that the incapacitated person retains, such as, living arrangements, marriage, advance directives, voting, gifting, manage finances, execute a will, establish a trust, execute contracts, make judgments regarding daily activities et cetera].
2. *[insert the incapacitated person's name]* be and hereby is appointed Guardian of the Person and Estate of *[insert the incapacitated person's name]* and that Letters of Guardianship of the Person and Estate be issued upon his/her (a) qualifying according to law, (b) acknowledging to the Surrogate of *[insert county]* County, upon receipt of a copy of the guardian's manual and guardianship reporting forms, the receipt of the same and (c) entering into a surety bond unto the Superior Court of New Jersey in the amount of \$ _____, which bond shall contain the conditions set forth in *N.J.S.A. 3B:15-7* and *R. 1:13-3*. The court shall approve the bond as to form and sufficiency.
3. Upon qualifying, the Surrogate of *[insert county]* County shall issue Letters of Guardianship of the Person and Estate to *[insert the proposed guardian's name]* and thereupon *[insert the proposed guardian's name]* be and hereby is authorized to perform all the functions and duties of a Guardian as allowed by law, except as limited herein or in areas where *[insert the incapacitated person's name]* retains decision making rights.

4. The guardian(s) appointed hereunder shall be considered the personal representatives under the Standards for Privacy of Individually Identifiable Health Information ("Privacy Rule") issued pursuant to the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), and shall have full and complete access to all records of *[insert the incapacitated person's name]*.

5. The Guardian of the Estate may not alienate, mortgage, transfer or otherwise encumber or dispose of real property without court approval. Said limitation shall be stated in the Letters of Guardianship.

6. *[insert the proposed guardian of the person's name]*, **Guardian of the Person**, is hereby directed to file *[each year][every other year][or insert other period]* a report of the well-being of *[insert the incapacitated person's name]* OR the filing of a report of well-being is hereby waived for the reasons stated on the record.

[Insert the proposed guardian of the estate's name], **Guardian of the Estate**, is directed to file *[each year][every other year][or insert other period]* a **[EZ Accounting][Comprehensive Accounting]** (cross out accounting that does not apply) OR the filing of a report of financial accounting is hereby waived for the reasons stated on the record.

Said **Periodic Accounting** does not replace or satisfy the duty to file and bring on for approval a formal accounting as required by law or as ordered by the court.

7. The report or reports are to be filed on the anniversary date of this judgment with the Surrogate of *[insert county]* County. A copy of the report or reports must be served upon all parties in interest.

8. *[insert the proposed guardian of the person's name]* is hereby directed to advise the Surrogate of *[insert county]* County within ten (10) days of any changes in the address or telephone number of himself or herself or the incapacitated person or within thirty (30) days of the incapacitated person's death or of any major change in status or health.

9. *[insert the proposed guardian's name]* shall cooperate fully with any Court staff or volunteers until the guardianship is terminated by the death or return to capacity of *[insert the incapacitated person's name]* or the Guardian's death, removal or discharge.

10. The court having reviewed the affidavit or certification of services of *[insert the court appointed attorney's name]*, Esq., previously filed with the court, *[insert the proposed guardian of the estate's name]* shall pay *[insert the court appointed attorney's name]*, court-appointed attorney for *[insert the incapacitated person's name]*, a fee of \$_____ for professional services rendered and \$_____ for expenses incurred, which disbursements are hereby approved.

11. The court having reviewed the affidavit or certification of services of *[insert the plaintiff attorney's name]*, Esq., previously filed with the court, *[insert the proposed guardian of the estate's name]* shall pay *[insert the plaintiff attorney's name]*, attorney for plaintiff, a fee of \$_____ for professional services and \$_____ for expenses incurred, which sum includes reimbursement or payment of the cost of the physician affidavits or certifications, which

disbursements are hereby approved.

12. *[Insert the plaintiff attorney's name]*, attorney for plaintiff, shall serve a copy of this Judgment upon all interested parties and attorneys of record within seven (7) days from the receipt thereof.

13. *[Insert the proposed guardian of the estate's name]* shall file with the Court within 90 days, an inventory of all of the incapacitated person's property and income. Within said period, a copy of the inventory shall be served on all interested persons named in the verified guardianship complaint and those who subsequently appeared in the action and *[insert other parties, such as court appointed attorney, to be served with inventory]*.

14. *[Insert the court appointed attorney's name]*, court appointed attorney for *[insert the incapacitated person's name]*, having reported to the court and advocated on behalf of the incapacitated person, be and hereby is discharged from any further obligation to act as attorney for *[insert the incapacitated person's name]*.

[USE IF APPLICABLE]

15. It appearing that the plaintiff and the attorney appointed to represent the alleged incapacitated person have inquired about powers-of-attorney, health care directives and trusts for the benefit of the incapacitated person that were executed by the incapacitated person and proof of service having been made on the attorneys-in-fact, representative or trustee designated in such document or documents, and good cause shown that the authority therein contained should be revoked [alternate language: modified]

It is *ORDERED and ADJUDGED* that the power and authority conferred by [insert an appropriate description, such as, a power of attorney executed on (date) designating [insert the agent's name] as attorney-in-fact, health care representative, or trustee] be and hereby is revoked [alternate language: modified as follows (*insert narrative of modification*)].

[USE IF APPLICABLE]

Nothing herein shall affect or limit the *[insert an appropriate description of any power of attorney, health care directive, or revocable trust that will not be revoked or modified, notwithstanding the principal's incapacity and the report by the attorney for the alleged incapacitated person]*.

[USE IF APPLICABLE]

It further appearing that *[insert the name]* *[insert appropriate description, such as, attorney-in-fact or trustee]* under a *[insert date executed]* *[insert appropriate description, such as, power of attorney or revocable trust]* has power and control over the incapacitated person's real and personal property and doubt or concern whether the *[insert attorney-in-fact or trustee]* is acting within the powers delegated or is acting solely for the benefit of the incapacitated person, having been raised.

It is hereby *ORDERED and ADJUDGED* that *[insert name]* *[insert appropriate*

description, such as, attorney-in-fact or trustee] under the herein revoked [alternate modified] [insert appropriate description, such as, power of attorney or revocable trust] shall within sixty (60) days serve upon the guardian of the incapacitated person's estate an accounting that reports all corpus and income receipts and disbursements under the said [insert appropriate description, such as, power of attorney or revocable trust].

[USE IF APPLICABLE]

16. It appearing that the best interest of the incapacitated persons requires that the attorney appointed for the incapacitated person should review and report on the *[initial]* ability of the Guardian to perform and fulfill the duties required. *[Insert the court appointed attorney's name]*, be and hereby is directed to continue to act on behalf of the court and *[insert the incapacitated person's name]* for a period of *[insert the number of months, years or until the ward dies or is returned to capacity that the court determines is appropriate]*. During said continuing period *[insert the court appointed attorney's name]* must review all reports, accountings and *[here insert any special functions, i.e., confirm the placement of the incapacitated person in a nursing home, confirm marshalling of assets, confirm that the Guardian has created estate books and records et cetera]* and shall communicate to the court through the Surrogate's office any matters or issues that he or she perceives are necessary to be identified and raised for the best interest of *[insert the incapacitated person's name]*. While acting pursuant to the terms of this order, *[insert the court appointed attorney's name]* shall be vested with such immunities or other defenses that an agent of the court is entitled to claim.

17. *[Here insert any additional powers, limitations or conditions deemed necessary to protect the incapacitated person and his/her estate].*

J.S.C.

Attachment 3

Report of Guardian Cover Page (new)

Instructions - Report of Guardian Cover Page

All guardians required to file periodic reports must complete the Report of Guardian Cover Page. This is a one-page document to which the appropriate report(s) will be attached.

The date of appointment should be filled in prior to the first numbered paragraph, even if the reporting period is not aligned with that date (i.e., if reporting is required quarterly). The start date and end date of the reporting period must be stated in the caption. Make sure to select appropriately as to the nature of your guardianship: Guardian of Person, Guardian of Estate, or Guardian of Both Person and Estate. This selection will guide you in choosing the appropriate reporting form(s) to attach to the Cover Page.

You must file the original report with the Surrogate and serve copies of the report on the interested parties. Remember that there is a fee of \$5/page for all documents filed with the Surrogate, including the Cover Page. In terms of service, you should consult the Judgment to see if any particular method of service is required (i.e., by certified mail). If nothing is stated in the Judgment, then use your discretion as to the method of service.

The term "Interested Parties" (or parties-in-interest) includes the nearest of kin of the incapacitated person, meaning those relatives served with notice of the underlying guardianship action, including any relatives identified or located after the filing of the complaint and prior to entry of the judgment. Note that a child of an incapacitated person need not be served during minority but must be served upon reaching the age of eighteen (18) years, even if such child was a minor at the time of the guardianship proceeding and therefore not listed as an interested party in the verified complaint. Interested parties may also include any agent(s) appointed pursuant to a power of attorney or advance directive, as well as the director of a residential care facility having custody of the incapacitated person, and/or the attorney appointed for the incapacitated person in the guardianship action. If an interested party is under a guardianship or has died, then this should be noted in the certification of service section of the applicable report(s).

Report of Guardian Cover Page

In the Matter of the Report of

_____, Guardian for
_____, an Incapacitated Person.

☐ Initial Report ☐ Amended Report

**Superior Court of New Jersey
Chancery Division - Probate Part**

County of _____
Docket No. _____

**Civil Action
Guardian's Report
for the Period**

_____ to _____

This report must be filed by every Guardian on the anniversary date of your appointment, which is _____, unless the Judge otherwise specifies. File the original with the Surrogate and send a copy to the parties-in-interest.

1. Guardian's Current Information

Street address: _____

City: _____ State: _____ Zip: _____

Include mailing address, if different

Mailing address: _____

City: _____ State: _____ Zip: _____

Daytime Telephone Number: _____ Evening Telephone Number: _____

Select one: ☐ Guardian of Person ☐ Guardian of Estate ☐ Guardian of Both Person and Estate

Guardian's relationship to the Incapacitated Person? _____

2. Incapacitated Person's Current Information: does he/she reside with the guardian? ☐ Yes ☐ No

If No, complete the incapacitated person's residency information below. **If Yes**, continue to #3.

A. Incapacitated Person's address: If the incapacitated person lives in a residential facility, include the name of the Director or person responsible for the incapacitated person's care.

Address: _____

City: _____ State: _____ Zip: _____

Telephone Number: _____

Contact Name: _____ Telephone Number: _____

B. State the average number of visits you or your designee made to the Incapacitated Person during _____ the period:

3. Identify all Guardianship responsibilities (check all that apply):

☐ Manage financial affairs ☐ Provide necessities ☐ Feed ☐ Take on outings
☐ Provide transportation ☐ Housekeeping ☐ Bathe ☐ Provide continuous care

List all other responsibilities assumed: _____

4. State if you believe the guardianship should continue? ☐ Yes ☐ No

State reason: _____

5. Are any modifications or adjustments needed in the guardianship? Please describe:

Attachment 4

Report of Well-Being Form (new)

Instructions - Report of Well Being

If you are a guardian of the person, you will file the Report of Well-Being. This is a two-page document with ten (10) questions or requests for information. For any question that cannot be answered fully in the space provided, you should attach additional sheets, writing or typing on only one side of the page.

Item 1 requests a description of the incapacitated person's overall situation. This item should be answered either by describing any significant changes in the incapacitated person's physical health, intellectual functioning, emotional health and/or living conditions, or by stating affirmatively that there has been no substantial change in these areas since the prior reporting period. This item should not be left blank even if there has been no change to the incapacitated person's overall situation since the establishment of the guardianship or the filing of the prior report.

Item 2 addresses the incapacitated person's residential setting. If you respond that the current setting is not suitable to the needs of the incapacitated person, then you must explain that response and should specifically state whether the unsuitability is temporary and being addressed (i.e., the incapacitated person's apartment flooded due to a storm, and from _____ to _____ he was placed in alternate housing while the damage was repaired) or an ongoing issue (i.e., the incapacitated person is no longer ambulatory but remains in _____ facility which lacks operational elevators, however, alternate housing has not yet been secured).

Item 3 asks whether suitable social activities are available to the incapacitated person and whether he or she partakes in such activities. Both aspects of this question should be answered taking into consideration the abilities and needs of the incapacitated person.

Item 4 requests information regarding a recent medical evaluation of the incapacitated person. A written statement of an examining professional (i.e., medical doctor (M.D.), doctor of osteopathic medicine (D.O.), etc.) must be attached to the Report of Well-Being. Although the statement need not be in any particular form, it must be legible.

Item 5 requires a list of other professional medical treatment provided to the incapacitated person. If the reporting period is other than a year, then this question should be answered to address the period covered by this report.

Item 6 addresses substantial changes to the incapacitated person's medication. If the incapacitated person is not prescribed any medication, then this should be stated. If there has been no substantial change to the incapacitated person's prescriptions, then you should state "no change to prescriptions." If the incapacitated person is subject to a regimen of over-the-counter medications, then any substantial change in this regard should also be noted.

Item 7 provides for a description of the incapacitated person's treatment plan going forward. For any area that does not apply, you should note "N/A" (not applicable). Examples of additional related services include speech therapy, occupational therapy, therapeutic massage, etc.

Item 8 directs the guardian to assess various areas of the incapacitated person's functioning. Please provide further explanation if you select "Don't Know" for any area.

Item 9 asks if you have investigated eligibility for public benefits to which the incapacitated person may be entitled. If you have investigated all listed programs, then you should answer "Yes" even if the incapacitated person has been determined ineligible for some/all benefits.

Instructions - Report of Well Being

Item 10 allows you as guardian to identify any assistance required from the court or a community agency. Please be as specific as possible in describing any help that you need on behalf of the incapacitated person.

After the 10 items listed above is a section for service. As noted at the beginning of the Report of Guardian Cover Page, you must file the original report with the Surrogate and serve copies of the report on the interested parties. Remember that there is a fee of \$5/page for all documents filed with the Surrogate, including the Cover Page and the evaluation statement required by Item 4. In terms of service, you should consult the Judgment to see if any particular method of service is required (i.e., by certified mail). If nothing is stated in the Judgment, then use your discretion as to the method of service.

The term "Interested Parties" (or parties-in-interest) includes the nearest of kin of the incapacitated person, meaning those relatives served with notice of the underlying guardianship action, including any relatives identified or located after the filing of the complaint and prior to entry of the judgment. Note that a child of an incapacitated person need not be served during minority but must be served upon reaching the age of eighteen (18) years, even if such child was a minor at the time of the guardianship proceeding and therefore not listed as an interested party in the verified complaint. Interested parties may also include any agent(s) appointed pursuant to a power of attorney or advance directive, as well as the director of a residential care facility having custody of the incapacitated person, and/or the attorney appointed for the incapacitated person in the guardianship action. If an interested party is under a guardianship or has died, then this should be noted in the certification of service section.

Report of Well Being

If You Are **Guardian of the Person**, Complete the Following Questions

1. Describe the incapacitated person's overall situation, including any significant changes in physical health, intellectual functioning, emotional health and living conditions over the past year.

2. Residential Setting: Is the current setting suitable to the needs of the incapacitated person? If no, please explain. ☐ Yes ☐ No

3. Socialization: Does the incapacitated person have access and partake in appropriate social activities, given his/her abilities and needs? Please describe. ☐ Yes ☐ No

4. Medical Examination: State the date and medical professional that last examined the incapacitated person and the purpose of such visit.

Date: _____ Physician: _____ Purpose: _____

Please attach a statement of the incapacitated person's condition and functional level from a professional who has evaluated or examined him/her *within this reporting period* (e.g. physician, psychologist, clinician).

5. Treatment. What professional medical treatment, if not mentioned above, has been given to the incapacitated person during the preceding year?

Date	Treatment
_____	_____
_____	_____

6. Has there been any substantial change in the incapacitated person's medication? ☐ Yes ☐ No
If yes, please explain.

7. Treatment Plan: Describe the treatment plan for the coming year for the incapacitated person regarding:

- (a) Medical Treatment: _____
(b) Dental Treatment: _____
(c) Mental Health Treatment: _____
(d) Additional Related Services: _____

8. Guardian's current assessment of Incapacitated Person's: (check a rating box for each category)

	1 - Excellent	2-Satisfactory	3-Fair	4-Poor	5-Don't Know
Physical Health	☐	☐	☐	☐	☐
Intellectual Functioning	☐	☐	☐	☐	☐
Emotional Health	☐	☐	☐	☐	☐
Living Situation	☐	☐	☐	☐	☐

9. Has eligibility for such programs as Social Security, Medicare, Medicaid, SSI or Food Stamps been investigated? If no, state reason. ☐ Yes ☐ No

10. Is assistance, whether from the court or a community agency, required? Please describe. ☐ Yes ☐ No

Report of Well Being

Service

I certify that on _____ (date), a copy of this report was served on each of the following interested parties (e.g., incapacitated person's spouse, parents, siblings, children *et cetera*):

Name of Interested Party	Relationship to Incapacitated Person	Address	Manner of Service

(attach additional information as necessary)

Certification

_____, (insert your name), certifies that I am the Guardian of the within named incapacitated person and that the attached annual report of well-being is to the best of my personal knowledge, complete and true statement of my activities as Guardian. I am aware that if any of the foregoing statements are willfully false, I am subject to punishment.

Date

Signature of Guardian

Print Name

Attachment 5

EZ Accounting Report Form (new)

Instructions - EZ Accounting

Two different reporting forms have been prepared for use by guardians of the estate, the EZ Accounting form, and the Comprehensive Accounting form. If you were appointed as guardian after the publication of these forms in 2014, then the Judgment of Incapacity should specify which form you are required to file, as well as the deadline for filing. If you were appointed as guardian of an incapacitated person's estate prior to 2014, then the Judgment of Incapacity may simply direct the filing of an annual report. To determine whether you must file any report as to the estate of the incapacitated person, look to the Judgment to see if you were appointed as guardian of the person only, or as guardian of the person and estate (or person and property). Unless you were appointed as guardian of the person only, your reporting requirement includes a requirement to report as to the estate of the incapacitated person. The only exception to this rule is if you were appointed as guardian of the person and estate but the Judgment specifies that no letters of guardianship of the estate (or no letters of guardianship of the property) will issue absent further application to the Superior Court. If the Judgment does not specify a type of accounting and you are unsure which form to utilize, you can file the EZ Accounting and then wait for any further direction from the Guardianship Monitoring Program and/or court staff.

The EZ Accounting form is a three-page document to which additional pages may be attached if necessary. Item 1 asks if a bond is required, and if so, if one is filed covering the period of this report. If you were appointed as guardian of the estate but the Judgment waived the requirement of bond, then you should select "N/A". Even if no bond was imposed, if your Judgment requires the filing of a report, then you must file the report by the specified deadline.

Item 2 inquires if you have identified, traced and collected all of the incapacitated person's assets since your appointment. If you answer "No" to this question, you must provide further explanation. For example, if you are aware of assets belonging to the incapacitated person but in the custody of someone else, you should explain what steps you have taken to retrieve those assets and bring them into the guardianship estate.

Item 3 addresses the status of the filing of the incapacitated person's past and current state and federal tax returns, as well as tax payments. If no tax returns are delinquent as of the filing of your report, then you should answer yes to this question even if tax returns for a subsequent year will soon be due. For example, if your reporting deadline is in February, then in 2014 you may report that you have filed all past and current returns and made all payments if everything is current through 2013, even though you will shortly be filing the 2014 returns.

Below items 1-3 is a SUMMARY table. In the line numbered 4, you should report the beginning cash balance of the incapacitated person's estate. In line 5, you should state the amount reflected under SCHEDULE A - EZ: INCOME, which amount is the Total Income Received. Remember to list all sources of income, even if some sources (such as Social Security benefits) may have been excluded for purposes of setting bond. Below is an example showing the aggregate amount received for Social Security Disability for nine (9) months.

Line Number	Source of Income (e.g. employment, social security)	Description (e.g. number of months times dollar amount)	Total Income Amount
<i>Sample</i>	<i>Social Security Disability</i>	<i>9 months x \$689.00</i>	<i>\$6201.00</i>

If you are required to report annually, then income will generally cover twelve (12) months. You may wish to add a brief explanation if certain income is received for a shorter period of time (i.e., the incapacitated person participates through school in a structured work program for ten (10) months of the year, earning a stipend of \$100/month for that 10-month period, for a total of \$1000/year, but the incapacitated person has no earned income during the other two (2) months of the year).

Instructions - EZ Accounting

Schedule B-EZ: DISBURSEMENTS should reflect the payments made from the guardianship estate for the reporting period. Some disbursements, like food and utilities, are for regular, recurring expenses. If food is purchased solely for the incapacitated person, then the amount spent will likely vary from month to month. In this situation, the category of disbursements should be reported on a monthly basis, but it is not necessary to list check numbers or dates of purchase. The following is sufficient:

Line Number	Category	Check Number	Payment Date	Payee	Amount Spent
1	Monthly Grocery - January		Jan. 2014	ACME / Shoprite	\$293.77
2	Monthly Grocery - February		Feb. 2014	Shoprite	\$301.23
3	Monthly Grocery - March		March 2014	ACME	\$256.85

If the incapacitated person resides with the guardian(s) as part of a family unit, then it is permissible for a set amount of the incapacitated person's funds to be utilized each month to cover his or her share of food purchases. In this case, for SCHEDULE B-EZ, you may report as follows:

Line Number	Category	Check Number	Payment Date	Payee	Amount Spent
1	Grocery - 12 months	auto-debit	Jan - Dec. 2014	ACME/Shoprite	12 x \$225/mo = \$2700

Other recurring monthly expenses, like a cell phone or cable plan, can also be reported in this manner.

Line Number	Category	Check Number	Payment Date	Payee	Amount Spent
1	Jitterbug Plus (cellphone basic plan 29)	auto-debit	Jan - Dec. 2014	Sprint	12 x \$29.99/mo = \$359.88

Some disbursements will reflect occasional purchases, such as new clothes at the beginning of a season or for special events. For these items, all fields of the SCHEDULE B-EZ: DISBURSEMENTS should be completed, as follows:

Line Number	Category	Check Number	Payment Date	Payee	Amount Spent
1	Clothing (winter coat, gloves, snow boots)		Jan. 2014	ACME / Shoprite	\$293.77
2	Clothing (sister's wedding)		Feb. 2014	Shoprite	\$301.23

Keep in mind that reports are reviewed through the New Jersey Guardianship Monitoring Program. While the forms are designed for simplicity and ease of use, if the entries are unclear or raise questions in the minds of reviewers, then you may be asked to provide further explanation or substantiation.

The next section of the report is SCHEDULE C-EZ: Bank Account Reconciliation. In this table, you should report the beginning cash balance (same as given for number 4 of the SUMMARY), the Schedule A: Income reflected at the bottom of SCHEDULE A-EZ (in the bold box), and the Schedule B: Disbursements reflected at the bottom of SCHEDULE B-EZ (in the bold box). The purpose of SCHEDULE C-EZ is to ensure that the internal math provided is correct prior to the filing of your report. If these figures do not result in an ending cash balance matching the amount of cash in the guardianship estate, then you should go back and review your entries for any error.

Instructions - EZ Accounting

The last item of page 2 is BANK STATEMENT RECONCILIATION. If there are deposits in transit (not yet credited to account) and/or outstanding checks (delivered for payment but not cleared), then this table will show these amounts and should explain any apparent discrepancy as to the ending balance reflected on the most recent bank statement.

The last section of the EZ Accounting form is a certification of service in which you as guardian must specify when and how the report was served on the parties in interest. As noted at the beginning of the Report of Guardian Cover Page, you must file the original report with the Surrogate and serve copies of the report on the interested parties. Remember that there is a fee of \$5/page for all documents filed with the Surrogate, including the Cover Page. In terms of service, you should consult the Judgment to see if any particular method of service is required (i.e., by certified mail). If nothing is stated in the Judgment, then use your discretion as to the method of service.

Note: Interested Parties

The term "Interested Parties" (or parties-in-interest) includes the nearest of kin of the incapacitated person, meaning those relatives served with notice of the underlying guardianship action, including any relatives identified or located after the filing of the complaint and prior to entry of the judgment. Note that a child of an incapacitated person need not be served during minority but must be served upon reaching the age of eighteen (18) years, even if such child was a minor at the time of the guardianship proceeding and therefore not listed as an interested party in the verified complaint. Interested parties may also include any agent(s) appointed pursuant to a power of attorney or advance directive, as well as the director of a residential care facility having custody of the incapacitated person, and/or the attorney appointed for the incapacitated person in the guardianship action. If an interested party is under a guardianship or has died, then this should be noted in the certification of service section.

Note: Reporting Period

Most guardians are directed to report annually, at or before the anniversary date of the Judgment of Incapacity, so most reports will cover a 12-month period. Strict adherence to this time period may be difficult depending on the timing of the guardianship judgment and the nature of the guardianship reporting. For example, a guardian appointed on April 13th might decide to file her first accounting for the period of April 13th - March 31st, and then start the next accounting as of the following April 1st. Even though the first accounting covers less than 12 months, this is acceptable. After the first accounting, the guardian will file reports for a full 12-month period, with bank account statements as of the beginning (April 1st) and end (March 31st) of each yearly period.

Although it is acceptable to slightly adjust the reporting period for convenience, it is not acceptable to deviate substantially from the reporting deadline imposed by the Judgment of Incapacity. For example, a guardian appointed on April 13th may not decide to report through December 31st in order to achieve a future reporting period of January 1st through December 31st. If all guardians were allowed to determine the periods for reporting, many guardians would opt for a period coinciding with the calendar year. This would result in an influx of reports at the same time and would inhibit prompt review of submissions by the volunteers of the Guardianship Monitoring Program.

EZ Accounting Form**If You Are Guardian of the Estate, Complete the Following Questions**

If the Court has granted powers regarding the control and management of the incapacitated person's estate, please provide the following information, consistent with your order of appointment, concerning your fulfillment of your responsibilities to the incapacitated person.

Management of the Incapacitated Person's Estate

1. If a bond is required, is one filed that covers this period? ☐ Yes ☐ No ☐ N/A
2. Have you identified, traced and collected all of the incapacitated person's assets since your appointment? If no, please explain. ☐ Yes ☐ No

3. Have all of the incapacitated person's past and current state and federal tax returns been prepared and filed and all tax payments made? If no, please explain. ☐ Yes ☐ No

Complete schedules A-EZ & B-EZ and enter the Summary information below. If you have nothing to list on a schedule, state "NONE."

Summary

4.	Beginning Cash Balance	\$
5.	Schedule A- EZ: Income	\$
6.	Schedule B- EZ: Disbursements	\$0
7.	Ending Cash Balance (Add lines 1 & 2 and subtract line 3)	\$0

Schedule A-EZ: Income

Deposited into account # _____

Line #	Source of Income (e.g. employment, social security)	Description (e.g. number of months times dollar amount)	Total Income Amount
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$
Total Income Received (Schedule A-EZ: Income)			\$0

Schedule B-EZ: Disbursements

Withdrawn from account # _____

Line #	Category	Check(s) Number	Payment Date(s)	Payee	Amount Spent
1.					\$
2.					\$

EZ Accounting Form

Line #	Category	Check(s) Number	Payment Date(s)	Payee	Amount Spent
3.					\$
4.					\$
5.					\$
Total All Disbursements (Schedule B-EZ: Disbursements)					\$ 0

Schedule C-EZ: Bank Account Reconciliation

Account # _____

Beginning Cash Balance		\$
Plus: Income (Schedule A- EZ)	+	\$
Minus: Disbursements (Schedule B- EZ)	-	\$0
Equals: Ending Cash Balance	=	\$0

Bank Statement Reconciliation (Information Verification Tool)

Ending Balance per Bank Statement		\$
Plus: Deposits in Transit (Deposits not yet credited by date of statement)	+	\$
Less: Outstanding Checks (Checks not yet cleared by date of statement)		
Check #	\$	
Check #	\$	
Total: Outstanding Checks	-	\$0
Ending Cash Balance	=	\$

Service

I certify that on _____ (date), a copy of this report was served on each of the following interested parties (e.g., incapacitated person's spouse, parents, siblings, children *et cetera*):

Name of Interested Party	Relationship to Incapacitated Person	Address	Manner of Service

(attach additional information as necessary)

Certification

(insert your name), certifies that I am the Guardian of the within named incapacitated person and that the attached annual report and schedule(s) (is) (are), to the best of my personal knowledge, complete and true statement of my activities as such Guardian. I am aware that if any of the foregoing statements are willfully false, I am subject to punishment.

Date

Signature of Guardian

Print Name

Attachment 6

Comprehensive Accounting Report Form (new)

Instructions - Comprehensive Accounting

Two different reporting forms have been prepared for use by guardians of the estate, the EZ Accounting form, and the Comprehensive Accounting form. If you were appointed as guardian after the publication of these forms in 2014, then the Judgment of Incapacity should specify which form you are required to file, as well as the deadline for filing. If you were appointed as guardian of an incapacitated person's estate prior to 2014, then the Judgment of Incapacity may simply direct the filing of an annual report. To determine whether you must file any report as to the estate of the incapacitated person, look to the Judgment to see if you were appointed as guardian of the person only, or as guardian of the person and estate (or person and property). Unless you were appointed as guardian of the person only, your reporting requirement includes a requirement to report as to the estate of the incapacitated person. The only exception to this rule is if you were appointed as guardian of the person and estate but the Judgment specifies that no letters of guardianship of the estate (or no letters of guardianship of the property) will issue absent further application to the Superior Court. If the Judgment does not specify a type of accounting and you are unsure which form to utilize, you can file the EZ Accounting Form and then wait for any further direction from the Guardianship Monitoring Program and/or court staff.

The Comprehensive Accounting form is an eight-page document to which additional pages may be attached if necessary. This form is more detailed than the EZ Accounting form and requires more attachments to substantiate the figures reported. If the Judgment directs that this form be filed in lieu of the EZ Accounting form, you should consider consulting with an attorney, accountant, or other financial professional for purposes of preparing at least the first report. Reasonable fees for such professional services are allowable from the estate of the incapacitated person.

Item 1 asks if a bond is required, and if so, if one is filed covering the period of this report. If you were appointed as guardian of the estate but the Judgment waived the requirement of bond, then you should select "N/A". Even if no bond was imposed, if your Judgment requires the filing of a report, then you must file the report by the specified deadline.

Item 2 inquires if you have identified, traced and collected all of the incapacitated person's assets since your appointment. If you answer "No" to this question, you must provide further explanation. For example, if you are aware of assets belonging to the incapacitated person but in the custody of someone else, you should explain what steps you have taken to retrieve those assets and bring them into the guardianship estate.

Item 3 addresses the status of the filing of the incapacitated person's past and current state and federal tax returns, as well as tax payments. If no tax returns are delinquent as of the filing of your report, then you should answer yes to this question even if tax returns for a subsequent year will soon be due. For example, if your reporting deadline is in February, then in 2014 you may report that you have filed all past and current returns and made all payments if everything is current through 2013, even though you will shortly be filing the 2014 returns.

The next section, SUMMARY, is designed to provide an overview of the guardianship estate. Part I: Cash is divided into two sections, and the figures for both sections are derived from the schedules on the following pages.

Line 1 is used to report income as calculated by SCHEDULE A: INCOME, shown on page 3. All sources of the incapacitated person's income must be listed, even if a particular source may have been excluded for purposes of setting bond. Note that if the incapacitated person receives more than one type of Social Security income, each type should be specified. In general, income will be received for the full 12-month period covered by a report. If a particular source of income is received for a lesser period of time, then this should be explained

Instructions - Comprehensive Accounting

(i.e., alimony of \$1250/month received from former spouse through July 1, 2014, then terminated due to death of former spouse, so seven (7) months reported for this period, 7 months x \$1250/month = \$8,750).

SCHEDULE B addresses disbursements from the guardianship estate. Schedule B-1, shown on page 3, is reserved for attorney's fees and costs directed to be paid from the assets of the incapacitated person by the Judgment of Incapacity or subsequent Court Order. The Judgment of Incapacity typically awards a specific amount to be paid to court-appointed counsel for the incapacitated person. In some cases, an additional counsel fee award is included in the Judgment for a court-appointed guardian ad litem. If the attorney for the plaintiff in the underlying action sought approval of fees, then that attorney's fee may also be included in the Judgment of Incapacity. Note that Schedule B-1 is limited to attorney fee awards set forth in the Judgment or subsequent Court Order. If you were the plaintiff in the guardianship action but did not seek or did not obtain court approval of fees paid to your attorney at or after final judgment, then any fee you paid to your attorney should not be listed in Schedule B-1. If the court approved payment from the assets of the incapacitated person for less than the full amount paid to your attorney (i.e., if the Judgment approved fees at \$250/hour, but you agreed to pay your attorney \$325/hour), then only the amount awarded pursuant to the Judgment should be listed in Schedule B-1 as only that amount has been approved for payment from the assets of the incapacitated person. If you have retained an attorney to assist you in preparing this report, then unless that attorney's fee has been approved by Court Order, it should not be included in Schedule B-1. Remember to include the date of the Judgment or Court Order for each entry in Schedule B-1. In SUMMARY line 2, list the total attorney fees and costs reflected in Schedule B-1.

Schedule B-2, on page 3, covers guardian fees and reimbursements approved by the Judgment of Incapacity or subsequent Court Order. Like Schedule B-1, entries for this schedule are limited to fees and costs approved by the court. This may include not only your approved fees and costs, but potentially amounts approved as to a temporary guardian. If you are the guardian of the estate only, then be sure to include any fees and/or costs allowed as to the guardian of the person. The date of the Judgment or Order must be listed for each entry, and the total approved guardian fees and reimbursements should be listed in line 3 of SUMMARY.

Schedule B-3, shown on pages 4, should reflect all other fees and costs authorized by the Judgment of Incapacity or subsequent Court Order. Such court-ordered disbursements may include fees allowed to an individual or institution who provided care to the incapacitated person during the pendency of the underlying guardianship action, as well as fees charged by physicians or psychologists who evaluated the incapacitated person as part of the guardianship proceeding.

In some cases, after entry of the initial Judgment, the guardian will be directed or allowed to pursue specific matters such as selling the incapacitated person's former residence because he or she has been relocated to a skilled nursing facility. The Order Authorizing Sale of Real Property might include an award of fees to the realtor retained to list and sell the property, and this court-approved fee would be included in Schedule B-3. Note that if the Order Authorizing Sale of Real Property included an additional counsel fee to an attorney or guardian ad litem appointed for the incapacitated person, then these amounts should be included in Schedule B-1. The total for approved disbursements is then inputted at SUMMARY line 4.

Whereas Schedules B-1 through B-3 are limited to payments specifically approved by the court, Schedule B-4, shown on page 4, covers all other disbursements from the guardianship estate. Some disbursements, like food and utilities, are for regular, recurring expenses. If food is purchased solely for the incapacitated person, then the amount spent will likely vary from month to month. In this situation, the category of disbursements may be reported on a monthly basis, but you must list check numbers and the range for dates of purchase. The following is appropriate:

Instructions - Comprehensive Accounting

Line #	Category	Bank Account #	Check Account #	Payment Date	Payee	Amount
1	Monthly Grocery - January	-6259	101, 105	January - December 2014	ACME / Shoprite	\$293.77
2	Monthly Grocery - February	-6259	121, 124, 125	February 2014	Shoprite	\$301.77

If the incapacitated person resides with the guardian(s) as part of a family unit, then it is permissible for a set amount of the incapacitated person's funds to be utilized each month to cover his or her share of food purchases. In this case, for Schedule B-4, you may report as follows:

Line #	Category	Bank Account #	Check Account #	Payment Date	Payee	Amount
1	Grocery (12 months)	-6018		January - December 2014	ACME / Shoprite	12 x \$225/mo= \$2,700

Other recurring monthly expenses, like a cell phone or cable plan, can also be reported in this manner.

Line #	Category	Bank Account #	Check Account #	Payment Date	Payee	Amount
1	Jitterbug Plus (cell phone basic plan 29)	-6259	Auto-debit	January - December 2014	Sprint	12 x \$29.99/mo= \$359.88

Some disbursements will reflect occasional purchases, such as new clothes at the beginning of a season or for special events. For these items, all fields of Schedule B-4 should be completed, as follows:

Line #	Category	Bank Account #	Check Account #	Payment Date	Payee	Amount
1	Clothing (winter coat, gloves, snow boots)	-6018	103	January 2014	Kohl's	\$304.88
2	Clothing (sister's wedding)	-6018	134	April 2, 2014	David's Bridal	\$126.14

Keep in mind that reports are reviewed through the New Jersey Guardianship Monitoring Program. While the forms are designed for simplicity and ease of use, if the entries are unclear or raise questions in the minds of reviewers, then you may be asked to provide further explanation or substantiation. The B-4 total disbursements should be listed in SUMMARY line 5.

Line 6 of the SUMMARY will state the total disbursements, calculated by adding together the foregoing figures reflected on lines 2, 3, 4 and 5.

SCHEDULE C of the SUMMARY shows cash that has come into the guardianship estate, or cash that has been paid out of the guardianship estate, arising from principal assets. Schedule C-1, provided on page 5, seeks information regarding sales proceeds (cash that has come into the guardianship estate), such as from the sale of a house, car, or shares of stock. The total for C-1 sales proceeds is then given at line 7 of the SUMMARY.

Schedule C-2, on page 5, addresses purchases of principal assets from the guardianship estate. A purchase of a house, car, or shares of stock would be listed in Schedule C-2. Such purchases are different than the disbursements set forth in Schedule B-4. For example, if the incapacitated person owns a home encumbered by a mortgage, monthly mortgage payments would be listed as B-4 disbursements. If the incapacitated person's

Instructions - Comprehensive Accounting

existing house is sold during the guardianship, then the proceeds of that sale would be listed in C-1. If a new house is purchased for the incapacitated person, then the purchase price for that house would be stated in C-2. The total for C-2 purchases is inputted in SUMMARY line 8.

Line 9 of the SUMMARY will reflect the overall increase or decrease in cash for the period covered by the accounting, based upon the figures already determined. The entry for line 9 is calculated by adding line 1 (income into the guardianship estate) and line 7 (sales proceeds into the guardianship estate), and subtracting line 6 (disbursements paid out of the guardianship estate) and line 8 (cash paid for purchases of principal assets).

The next entry in SUMMARY, in Section 2, will show total cash at the beginning of the accounting period. This figure is determined by adding together the amounts of cash (and cash equivalents) maintained in banks or other financial institutions as of the beginning of the reporting period. The total cash holdings in the guardianship estate should be set forth at the bottom of SCHEDULE BC, shown on page 2, in the bold box. The figure from the bold box is restated in the SUMMARY, Section 2, across from the description "Cash at the beginning of the period from Schedule BC". Note that you must not only provide the information identified in the table (institution name, street address, city, state, zip code, bank account number, and amount) but also attach to the accounting copies of each statement from each depository as of the beginning of the period covered by the accounting report. Submission of this back-up documentation is required in order for the accounting to be complete.

There is no separate schedule that accompanies the next field of Section 2. Rather, the amount in Section 1, line 9, is inputted across from the description "Increase (Decrease) in cash (from line 9)".

The third and final field of Section 2 reflects the cash and cash equivalents remaining in the guardianship estate at the end of the reporting period. In SCHEDULE D, on page 6, you will list all cash and cash equivalent holdings, in the same format as SCHEDULE BC, but now as of the end of the accounting period. Again, you must attach to the accounting copies of statements from each depository as of the end of the period covered by this accounting. The total cash holdings in the guardianship estate should be set forth at the bottom of SCHEDULE D, in the bold box, and then this figure restated in the last field of SUMMARY, Part I, Section 2.

This concludes SUMMARY, Part I, Cash. Before turning to Part II, however, you must complete SCHEDULE E, on page 6, and SCHEDULE F, on page 7. These schedules are provided as tools to help check the information being reported to the court in this accounting. By completing these schedules, you can confirm the accuracy of your figures or identify any possible math errors or other discrepancies.

SCHEDULE E is designed to show all bank account transfers during the accounting period. If you have moved funds between accounts, such as by transferring small amounts of money held in various depositories into a single guardianship account, then this table will reflect the movement of such funds. Disclosing this information provides transparency and prevents future questions regarding your handling of cash in the guardianship estate.

In each row, you must provide the bank account number, date when funds were transferred into the account, transfer in amount, date when funds were transferred out of the account, and the transfer out amount. Any fields that do not apply should be left blank, as shown in the below example.

Instructions - Comprehensive Accounting

SCHEDULE E: Bank Transfer Schedule

Bank Account #	Transfer In Date	Transfer In Amount	Transfer Out Date	Transfer Out Amount
xxxxxxx-2359			1/31/2014	\$5,221.76
xxxxxxx-6018	1/31/2014	\$5,221.76		
xxxxxxx-1314			2/1/2014	\$1,088.43
xxxxxxx-6018	2/1/2014	\$1,088.43		
Total Transfer Amounts		\$6,310.19		\$6,310.19

The bolded box at the bottom of the column labeled "Transfer In Amount" should reflect the total funds transferred into accounts. The bolded box at the bottom of the "Transfer Out Amount" column should show the total amount of funds transferred out of accounts. These figures should match if all funds transferred out of accounts have been transferred into other account(s) within the guardianship estate. Any discrepancy should be explained. For example, if you withdrew all funds in one account for the purpose of transferring these funds into a new guardianship account, and the bank at which you opened the new account charged an activation fee that you paid with the cash withdrawn from the prior account, then you should note this fee and also make sure that it is reported as a disbursement in Schedule B-4.

SCHEDULE F provides for reconciliation of each bank account included in the guardianship estate. In each column, you will identify a bank account by number (or last 4 digits of account number), state the beginning balance (as shown on the account statement attached per SCHEDULE BC), plus the transfers into this account (per SCHEDULE E), plus the income (per SCHEDULE A) and sales proceeds (per Schedule C-1) deposited into this account, minus the disbursements (per SCHEDULE B, including all sub-schedules) and purchases (per Schedule C-2), minus the transfers out of this account (per SCHEDULE E), and equaling the ending balance (as shown on the account statement attached per SCHEDULE D). You will repeat this process for each account included in the guardianship estate. Additional pages may be attached if necessary. In the far right column of SCHEDULE F, you should list the totals for each row, starting with beginning balance and continuing through ending balance. If you have attached additional pages showing more accounts, make sure to include the figures from those accounts when calculating the totals column.

Below SCHEDULE F is an optional Account Information Verification Tool that should be used for any account for which there are deposits in transit (not yet credited) and/or outstanding checks (delivered for payment but not cleared). Identifying these pending amounts should clarify any apparent discrepancy as to the ending balance reflected on the most recent bank statement.

You have now completed the portion of the Comprehensive Accounting relating to cash and cash equivalents. In Part II, you will report as to all assets in the guardianship estate other than cash in the bank.

The first field seeks the value of assets, other than cash, as of the beginning of the accounting period. This figure is calculated using SCHEDULE BA, on page 2. SCHEDULE BA is subdivided as to Assets and Liabilities. The top portion, regarding assets, is further divided into categories. The first category is real estate (or real property) in which the incapacitated person has an ownership interest. You should list all interests in real property including real property held in common or jointly with another person or persons. If the property is held jointly, include a description of the incapacitated person's interest. In the far right column, for "Beginning Balance / Value", report the value of the real property as of the start of the accounting period. This should be the fair market value of the property, not the municipal tax assessed value. Although the value of real

Instructions - Comprehensive Accounting

property included in the guardianship estate must be reported, this does not mean that as guardian you must obtain a formal appraisal of the incapacitated person's real estate each year. Rather, in SCHEDULE BA, you should input a reasonable estimate of the fair market value of each real estate asset in which the incapacitated person has an ownership interest. If an appraisal was performed as part of the guardianship proceeding, or for purposes of preparing an initial inventory, then you may utilize that appraisal value. Otherwise, informal resources may be consulted to determine a reasonable estimate of the fair market value. If the incapacitated person has only a partial ownership interest, then be sure to state the value of the incapacitated person's interest rather than the full value of the real property. Also, note that for purposes of this accounting, you must list all assets, even if the terms of the Judgment of Incapacity and Letters of Guardianship require that you obtain court approval prior to selling or otherwise encumbering real property.

The next subsection of SCHEDULE BA seeks a list of the personal property of the incapacitated person, with values as to each item listed. Personal property may include vehicles, household furnishings, jewelry, artwork, etc. You should include a brief description of each item along with an estimated value (i.e., 2004 Subaru legacy sedan in good condition, Kelley Blue Book value \$5,860).

The last subsection of SCHEDULE BA: ASSETS is intended to capture any assets not included in the prior categories. Examples might include a cash reserve not maintained in a bank (i.e., \$200 emergency funds at house, or \$50 emergency cash kept in wallet).

After completing these sections, add together the values for real estate, personal property, and other assets, and insert the total value in the bolded box. This figure should represent the gross value of all assets excluding cash in the bank, as of the beginning of the reporting period.

The final part of SCHEDULE BA requests a report of liabilities. If any asset listed in the accounting has a secured associated debt, such as a mortgage or a car loan, such debts should be set forth in this section. Any other liabilities, such as credit card debt incurred by the incapacitated person prior to establishment of the guardianship, should also be reported here. Total liabilities should be calculated and stated in the bold box.

Once you have determined the Total Assets and Total Liabilities, you will subtract the liabilities from the assets and report the remainder in the bold box at the very bottom of SCHEDULE BA. This figure will be restated in SUMMARY, in the first field for Part II.

The final schedule to be completed is SCHEDULE G, shown on page 8, which follows the same structure as SCHEDULE BA but reflects the balance or value of assets, other than cash in the bank, as of the end of the accounting period. For purposes of valuation, it is not anticipated that you will obtain a formal appraisal of any real property as of the start date and end date of the accounting period. However, it may be appropriate in certain situations to address a substantial change in the value of real estate or other non-cash assets. For example, if funds were expended to renovate the incapacitated person's house by widening doorways and installing a chair lift, then you may wish to indicate the resulting increase or decrease in value. Similarly, you are not expected to calculate annual depreciation of the vehicle used by the incapacitated person, but if the car was totaled in an accident then this should be reflected in SCHEDULE G (note that any insurance proceeds arising from loss of a principal asset should also be reported). In most guardianships, a side-by-side comparison of SCHEDULE BA and SCHEDULE G will show most if not all of the same assets (unless a house or car has been sold during the accounting period), with the same or similar values, and most if not all of the same liabilities, presumably reduced over the accounting period.

Instructions - Comprehensive Accounting

Although supporting documentation is not required as to liabilities, you may wish to submit records substantiating any liabilities that may seem questionable to someone reviewing the accounting. For example, it is possible that prior to the institution of the guardianship, the incapacitated person borrowed funds from his roommate at an assisted living facility, gradually incurring a total debt of \$1,000, all of which was spent for trips to Atlantic City. After you qualified as guardian, you confirmed the existence of this debt and negotiated with the creditor to pay back the amount owed at the rate of \$50/month. In this situation, you might attach to the accounting a document reflecting this agreement and signed by the creditor, along with records showing payments of \$600 made during this accounting period, resulting in a remaining debt of \$400.

As with SCHEDULE BA, you will subtract the Total Liabilities from the Total Assets and then input the remainder in the bold box at the bottom of SCHEDULE G. Then, restate this figure in SUMMARY, in the second field for Part II.

To conclude Part II, subtract the Ending Assets (from SCHEDULE G) from the Beginning Assets (from SCHEDULE BA), and input the result in the third field for Increase (Decrease) in assets for accounting period.

The last section of the Comprehensive Accounting is a certification of service in which you as guardian must specify when and how the report was served on the parties in interest. As noted at the beginning of the Report of Guardian Cover Page, you must file the original report with the Surrogate and serve copies of the report on the interested parties. Remember that there is a fee of \$5/page for all documents filed with the Surrogate, including the Cover Page. In terms of service, you should consult the Judgment to see if any particular method of service is required (i.e., by certified mail). If nothing is stated in the Judgment, then use your discretion as to the method of service.

Note: Interested Parties

The term "Interested Parties" (or parties-in-interest) includes the nearest of kin of the incapacitated person, meaning those relatives served with notice of the underlying guardianship action, including any relatives identified or located after the filing of the complaint and prior to entry of the judgment. Note that a child of an incapacitated person need not be served during minority but must be served upon reaching the age of eighteen (18) years, even if such child was a minor at the time of the guardianship proceeding and therefore not listed as an interested party in the verified complaint. Interested parties may also include any agent(s) appointed pursuant to a power of attorney or advance directive, as well as the director of a residential care facility having custody of the incapacitated person, and/or the attorney appointed for the incapacitated person in the guardianship action. If an interested party is under a guardianship or has died, then this should be noted in the certification of service section.

Note: Reporting Period

Most guardians are directed to report annually, at or before the anniversary date of the Judgment of Incapacity, so most reports will cover a 12-month period. Strict adherence to this time period may be difficult depending on the timing of the guardianship judgment and the nature of the guardianship reporting. For example, a guardian appointed on April 13th and required to file the Comprehensive Accounting must submit bank statements showing balances at the beginning and ending of the accounting period, but banks may issue statements as of the first day of the month, not the 13th. A guardian in this situation might decide to file her first accounting for the period of April 13th - March 31st, and then start the next accounting as of the following April 1st. Even though the first accounting covers less than 12 months, this is acceptable. After the first accounting, the guardian will file reports for a full 12-month period, with bank account statements as of the beginning (April 1st) and end (March 31st) of each yearly period.

If You Are Guardian of the Estate, Complete the Following Questions

If the Court has granted powers regarding the control and management of the incapacitated person's estate, please provide the following information, consistent with your order of appointment, concerning your fulfillment of your responsibilities to the incapacitated person.

Management of the Incapacitated Person's Estate

1. If a bond is required, is one filed that covers this period? ☐ Yes ☐ No ☐ N/A
2. Have you identified, traced and collected all of the incapacitated person's assets since your appointment? If no, please explain. ☐ Yes ☐ No
3. Have all of the incapacitated person's past and current state and federal tax returns been prepared and filed and all tax payments made? If no, please explain. ☐ Yes ☐ No

Summary

Part I: Cash

Section 1

1.	Schedule A: Income		\$	0
	Schedule B: Disbursements			
2.	Schedule B-1: Attorney Fees & Costs	\$(	0)	
3.	Schedule B-2: Guardian Fees & Reimbursements	\$(	0)	
4.	Schedule B-3: Other Court Ordered Disbursements	\$(	0)	
5.	Schedule B-4: All Other Disbursements	\$(	0)	
6.	Total Disbursements (Add lines 2, 3, 4, & 5)	\$(	0)	
	Schedule C: Principal Assets			
7.	Schedule C-1: Sales Proceeds		\$	0
8.	Schedule C-2: Purchases		\$(	0)
9.	Increase (Decrease) in Cash for Accounting Period (Add lines 1 & 7 and subtract lines 6 & 8)		\$	0

Section 2

10.	Schedule BC: Total Cash at beginning of the period	\$	0
11.	Increase (Decrease) in Cash for Accounting Period (from line 9)	\$	0
12.	Cash at End of Accounting Period (Should agree with your amount listed on Schedule D)	\$	0

Note: Part I excludes *Cash on Hand* listed on Schedule G (*Cash on Hand* listed in Part II)

Part II: Assets, Other than Cash in Bank

13.	Schedule BA: Beginning Assets	\$	0
14.	Schedule G: Ending Assets	\$	0
15.	Increase (Decrease) in Assets for Accounting Period	\$	0

Schedule BC: Cash at the Beginning of the Accounting Period

(Attach copies of each statement from each depository of the incapacitated person's cash and cash equivalent assets from the beginning of the accounting period.)

#	Institution Name	Institution Street Address	Institution City, State, Zip	Bank Account #	Amount
1.					\$
2.					\$
3.					\$
4.					\$
5.					\$
Total Cash Beginning of Accounting Period [Summary, line 10]					\$ 0

Schedule BA: Beginning Assets, Other than Cash in Bank**Assets:****Beginning Balance/Value****Real Estate:**

#	Real Estate Description	Real Estate Street Address	Real Estate City, State, Zip	Value
1.				\$
2.				\$

Personal Property:

#	Personal Property Description	Beg. Bal./Value
1.		\$
2.		\$

Other Assets: cash on hand - not in bank accounts, stocks, etc.

#	Other Assets Description	Beg. Bal./Value
1.		\$
2.		\$

Total Assets: Real Estate, Personal Property, and Other Assets **\$ 0**

Liabilities:

#	Liabilities Description	Amount
1.		\$
2.		\$
3.		\$

Total Liabilities: **\$ 0**

Beginning Assets, Other than Cash in the Bank (Assets Minus Liabilities) [Summary, line 13] **\$ 0**

Schedule A: IncomeDo not include receipts for the sale or disposition of principal assets. Such transactions are shown on *Schedule C-1*.

#	Source of Income (e.g. employment, social security)	Description (e.g. number of months times dollar amount)	Deposited into Bank Account #	Total Income Amount
1.				\$
2.				\$
3.				\$
4.				\$
5.				\$
6.				\$
7.				\$
8.				\$
9.				\$
10.				\$
Total Income Received [Summary, line 1]				\$ 0

Schedule B-1: Attorney Fees & Costs

#	Bank Account #	Check #	Period Covered		Payee	Court Order Date	Amount Spent
			From	To			
1.							\$
2.							\$
3.							\$
4.							\$
Schedule B-1: Attorney Fees & Costs [Summary, line 2]							\$ 0

Schedule B-2: Guardian Fees & Reimbursement

#	Bank Account #	Check #	Period Covered		Payee	Court Order Date	Amount Spent
			From	To			
1.							\$
2.							\$
3.							\$
4.							\$
5.							\$
Schedule B-2: Total Guardian Fees & Reimbursement [Summary, line 3]							\$ 0

Schedule B-3: Other Court Ordered Disbursements

#	Bank Account #	Check #	Payment Date	Payee	Court Order Date	Amount Spent
1.						\$
2.						\$
3.						\$
4.						\$
Schedule B-3: Total Other Court Ordered Disbursements [Summary, line 4]						\$ 0

Schedule B-4: All Other Disbursements

#	Category	Bank Account #	Check #	Payment Date	Payee	Amount Spent
1.						\$
2.						\$
3.						\$
4.						\$
5.						\$
6.						\$
7.						\$
8.						\$
9.						\$
10.						\$
11.						\$
12.						\$
13.						\$
14.						\$
15.						\$
16.						\$
17.						\$
18.						\$
19.						\$
20.						\$
21.						\$
22.						\$
23.						\$
24.						\$
25.						\$
26.						\$
27.						\$
28.						\$
29.						\$
30.						\$
31.						\$
32.						\$
33.						\$
34.						\$
35.						\$
Schedule B-4: Total All Other Disbursements [Summary, line 5]						\$ 0

Schedule C-1: Sales Proceeds

#	Full Description	Date of Transaction	Deposited into Bank Account #	Sales Proceeds
1.				\$
2.				\$
3.				\$
4.				\$
5.				\$
6.				\$
7.				\$
8.				\$
9.				\$
10.				\$
Schedule C-1: Total Sales Proceeds [Summary, line 7]				\$ 0

Schedule C-2: Purchases

#	Full Description	Date of Transaction	Paid From Bank Account #	Purchase Price
1.				\$
2.				\$
3.				\$
4.				\$
5.				\$
6.				\$
7.				\$
8.				\$
9.				\$
10.				\$
11.				\$
12.				\$
13.				\$
14.				\$
15.				\$
16.				\$
17.				\$
18.				\$
19.				\$
20.				\$
Schedule C-2: Total Purchases [Summary, line 8]				\$ 0

Schedule D: Cash at the End of the Accounting Period

(Attach copies of each statement from each depository of the incapacitated person's cash and cash equivalent assets from the end of the accounting period).

#	Institution Name	Institution Street Address	Institution City, State, Zip	Bank Account #	Amount
1.					\$
2.					\$
3.					\$
4.					\$
5.					\$

Schedule D: Total Cash at the End of the Accounting Period [Should match Summary, line 12]	\$ 0
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Schedule E: Bank Transfer Schedule

#	Bank Account #	Transfer In Date	Transfer In Amount	Transfer Out Date	Transfer Out Amount
1.			\$		\$
2.			\$		\$
3.			\$		\$
4.			\$		\$
5.			\$		\$
6.			\$		\$
7.			\$		\$
8.			\$		\$
9.			\$		\$
10.			\$		\$

Schedule E: Total Transfer Amounts	\$ 0	\$ 0
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Schedule F: Bank Account Reconciliation

Bank Account #	Beginning Balance	Plus Transfer In	Plus Income & Sales Proceeds	Minus Disbursements & Purchases	Minus Transfers Out	Equals Ending Balance
	\$	\$	\$	\$	\$	\$ 0
	\$	\$	\$	\$	\$	\$ 0
	\$	\$	\$	\$	\$	\$ 0
	\$	\$	\$	\$	\$	\$ 0
Totals:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

IF APPLICABLE: Account Information Verification Tool

Account # _____

Ending Balance per Bank Statement		\$	
Plus: Deposits in Transit (Deposits not yet credited by date of statement)		+	\$
Less: Outstanding Checks (Checks not yet cleared by date of statement)			
Check #	\$		
Check #	\$		
Total: Outstanding Checks	-	\$	0
Ending Cash Balance	=	\$	0

Schedule G: Ending Assets, Other than Cash in Bank**Assets:****Ending Balance/Value****Real Estate:**

#	Real Estate Description	Real Estate Street Address	Real Estate City, State, Zip	Value
1.				\$
2.				\$

Personal Property:

#	Personal Property Description	Beg. Bal./Value
1.		\$
2.		\$

Other Assets: cash on hand - not in bank accounts, stocks, etc.

#	Other Assets Description	Beg. Bal./Value
1.		\$
2.		\$

Total Assets: Real Estate, Personal Property, and Other Assets \$ **0****Liabilities:**

#	Liabilities Description	Amount
1.		\$
2.		\$

Total Liabilities: \$ **0****Ending Assets, Other than Cash in the Bank (Assets Minus Liabilities) [Summary, line 14]** \$ **0**

Service

I certify that on _____ (date), a copy of this report was served on each of the following interested parties (e.g., incapacitated person's spouse, parents, siblings, children *et cetera*):

Name of Interested Party	Relationship to Incapacitated Person	Address	Manner of Service

(attach additional information as necessary)

Certification

_____, (insert your name), certifies that I am the Guardian of the within named incapacitated person and that the attached annual report and schedule(s) (is) (are) complete and true statement of my activities as Guardian. I am aware that if any of the foregoing statements are willfully false, I am subject to punishment.

Date _____

Signature of Guardian _____

Print Name _____

Attachment 7

Guardian Inventory Form (new)

Instructions - Guardian Inventory

A Judgment of Incapacity may direct the filing, usually within ninety (90) days, of an inventory of the estate of the incapacitated person. Always check the Judgment to confirm the deadline for filing as well as who must be served with a copy of the inventory. The Guardian Inventory form should be used for an initial inventory as well as any supplemental inventory. The need to file a supplemental inventory may arise from the terms of the Judgment (i.e., "within 90 days, the guardian will file an initial inventory of the estate, and within 30 days after the sale of the real property located at _____, the guardian will file a supplemental inventory") or based upon a response to the original inventory, as explained below.

The Guardian Inventory form is a three-page document to which additional sheets may be attached if necessary. The caption should be completed to reflect the name of the incapacitated person, the county of the guardianship, and the docket number, as well as to indicate whether the document is an initial or supplemental inventory. If you are the only guardian of the estate, then you alone must date and sign below the certification language. If there is more than one guardian of the estate, then all such guardians must date and sign the certification. Below the lines for signatures is a section for "RECAPITULATION" in which the information set forth in the following schedules is restated to provide an overview of the inventory. As noted at the bottom of page 1, the inventory must list all assets, regardless of whether such assets are located in New Jersey or out-of-state. The inventory must be completed as to all schedules, and the proper entry for any schedule without corresponding assets is "NONE".

Specific instructions are provided as to each schedule included in the inventory. You should follow these directions carefully and attach additional pages as needed. If you are handling a complex and/or highly valuable guardianship estate, then you may wish to consult with an attorney or an accountant to assist you in completing the Inventory Form. Even if you retain a professional for assistance, the inventory must be filed by the guardian(s) personally and not by the attorney or accountant. Note that Schedule A - Real Property, and Schedule B - Stocks, Bonds, Mutual Funds, Securities and Investment Accounts, include two (2) columns for valuation. For real property, you are asked to provide both the municipal tax assessed value and the market value. For Schedule B, you are asked to provide both face value and market value. To calculate the totals for these schedules, add together the market value amounts.

At the bottom of page 3 is a certification of service which must be completed prior to filing. As noted at the top of page 1, the inventory must presumptively be served by the guardian(s) on all interested persons listed in the verified complaint for guardianship, as well as any parties who subsequently entered an appearance in the action. You should check the Judgment to determine if you are required to serve the inventory on the attorney appointed for the incapacitated person during the guardianship action, or on any other individual or entity. The Judgment may also specify how service should be effectuated (i.e., certified mail). Remember that when you file the original inventory, you must pay a fee of \$5/page to the Surrogate.

Read closely the "NOTICE TO INTERESTED PARTIES" at the very bottom of page 3. After you have filed and served your inventory, the parties who received a copy may file an objection containing the specific factual or legal basis for the objection. Parties in interest are specifically directed to advise the Surrogate as well as the guardian(s) if they are aware of any property that should be included in the incapacitated person's estate but is not set forth in the inventory. After filing and serving your inventory, and waiting twenty (20) days, you may wish to contact the Surrogate to confirm that no objection, nor any notice of additional property, was filed by any party in interest. In the event that an objection is

Instructions - Guardian Inventory

filed, or if a party advises you of additional property that should be listed as part of the incapacitated person's estate, you must file a supplemental inventory, following essentially the same process as utilized for the original inventory but now including whatever property was missing from the original submission. The filing of an objection with the Surrogate, and/or written notice to the guardian of assets belonging to the incapacitated person and not set forth in the inventory, will not bring the matter before the Superior Court for further proceedings. If a dispute as to the assets of the guardianship estate is not resolved upon the filing of an initial or supplemental inventory, then any party in interest may file a Verified Complaint or Motion for further relief.

Guardian Inventory Form

In the Matter of the Estate of,

, an Incapacitated Person

**Superior Court of New Jersey
Chancery Division - Probate Part**

County of _____

Docket No. _____

**Guardianship
Estate Inventory**☐ Original☐ Supplemental

Within ninety days (90) following appointment, the guardian(s) of the estate shall file an original inventory with the Surrogate, as Deputy Superior Court Clerk, Chancery Division, Probate Part, and serve a copy of the inventory and valuation on the interested persons named in the verified guardianship complaint and those who subsequently appeared in the action or to whom the court directs.

The Guardian(s) of the Estate certify and say:

The following schedules contain a complete and accurate inventory and valuation of all real and personal property of this estate, so far as the undersigned is informed.

I/we certify that the foregoing statements made by me/us are true. I/we am/are aware that if any of the foregoing statements made by me/us are willfully false, I/we am/are subject to punishment.

Date _____

Signature: _____

Type or Print Name _____

Date _____

Signature: _____

Type or Print Name _____

Recapitulation

Schedule A - Real Property	\$0
Schedule B - Stocks, Bonds, Mutual Funds, Securities and Investment Accounts	\$0
Schedule C - Cash, Bank Accounts, Notes Due	\$0
Schedule D - Pensions, Retirement Accounts, Annuities, Profit Sharing Plans	\$0
Schedule E - Miscellaneous Personal Property	\$0
Gross Value (Add Schedules A, B, C, D, and E)	\$0
Schedule F - Encumbrances	\$(0)
Total Net Estate (Gross Value Minus Schedule F)	\$0
Schedule G - Monthly Income	\$0

Note: When completing the following schedules, please list all assets, regardless of its situs. All out-of-state assets must be disclosed. Enter "NONE" for schedules without corresponding assets.

Guardian Inventory Form

Schedule A - Real Property. All interests in real property including real property held in common or jointly with other and, if held jointly, describe the interest. If none, so state.

Item #	Description: Address (include county and state)	Municipal Tax Assessed Value	Market Value
1.		\$	\$
2.		\$	\$
Total Schedule A (also enter under recapitulation, page 1)			\$0

Schedule B - Stocks, Bonds Mutual Funds, Securities and Investment Accounts. Include all interests in stocks, bonds, mutual funds, securities and investment accounts including interests held in common or jointly with other and, if held jointly, describe the interest. If none, so state.

Item #	Description: (include name of financial institution, account type, number of shares or last four digits of account and date value fixed.)	Face Value	Market Value
1.		\$	\$
2.		\$	\$
Total Schedule B (also enter under recapitulation, page 1)			\$0

Schedule C - Money on hand, checking and savings accounts and certificates of deposit in banks and notes or other indebtedness due the incapacitated person. If none, so state.

Item #	Description: (include name of financial institution, account type, last four digits of accounts and date value fixed.)	Value
1.		\$
2.		\$
Total Schedule C (also enter under recapitulation, page 1)		\$0

Schedule D - Pensions, retirement accounts (IRA's, 401(k), annuities, profit sharing plans *et cetera*). Include last four digits of account. If none, so state.

Item #	Description: (include name of financial institution, account type, last four digits of accounts and date value fixed.)	Value
1.		\$
2.		\$
Total Schedule D (also enter under recapitulation, page 1)		\$0

Schedule E - Miscellaneous Personal Property - (tangible personal property, motor vehicles, recreation vehicles, employment bonus or award, interest in a partnership or unincorporated business, articles or collections having either artistic or intrinsic value, *et cetera*). If none, so state.

Item #	Description:	Value
1.		\$
2.		\$
Total Schedule E (also enter under recapitulation, page 1)		\$0

Guardian Inventory Form

Schedule F - Liabilities/ Encumbrances. If any asset listed in this Inventory has a secured associated debt, such as a mortgage or a car loan, indicate below. List all other debts. If none, so state.

Item #	Description:	Encumbrance Amount
1.		\$
2.		\$
Total Schedule F (also enter under recapitulation, page 1)		\$0

Schedule G - Sources of Monthly Income

Item #	Description:	Monthly Amount
1.		\$
2.		\$
Total Schedule G (also enter under recapitulation, page 1)		\$0

Guardian Inventory Form**Service**

I certify that on _____ (date), a copy of this report was served on each of the following interested parties (e.g., incapacitated person's spouse, parents, siblings, children *et cetera*):

Name of Person Sent this Document	Relationship to Decedent	Address	Manner of Service (US Mail, Personal Service)

(attach additional information as necessary)

Certification

_____, (*insert your name*), certifies that I am the Guardian of the _____ within named incapacitated person and that the attached annual report and schedule(s) (is) (are), to the best of my personal knowledge, complete and true statement of my activities as such Guardian. I am aware that if any of the foregoing statements are willfully false, I am subject to punishment.

Date _____

Signature of Guardian _____

Print Name _____

Notice to Interested Parties

This inventory will be filed as presented to the Probate Part unless a written objection, containing the specific factual or legal basis for the objection, is filed with the _____ County Surrogate, acting as Deputy Superior Court Clerk, Chancery Division, Probate Part within 20 days.

The Surrogate, as Deputy Superior Court Clerk, Chancery Division, Probate Part, has not independently verified the value of the items on the inventory or the fact that they are the only assets of the estate. If you are aware of other property of the incapacitated person's estate that is not listed herein, send the Guardian(s) and the above named Surrogate's office a description of the property and its value, if known.