

## Instructions: Guardian Report Comprehensive Accounting

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Guardians of the estate may be required to report using Judiciary forms as to the financial affairs of the incapacitated person.

There are two different periodic reporting forms: the Periodic EZ Accounting form (“EZ form”), and the Periodic Comprehensive Accounting form (“Comprehensive form”). The Judgment of Incapacity should specify which form you are required to file, as well as the deadline for filing.

Note that instead of filing a Judiciary form, it is possible that a Judgment may direct periodic filing of a copy of a Social Security Representative Payee Report for the most recent reporting period, or of a formal accounting.

Sometimes, a Judgment may simply direct the filing of an annual report or an informal account. If the Judgment does not specify a type of accounting and you are unsure which form to utilize, you can file the EZ form and then wait for any further direction.

The Comprehensive form is more detailed than the EZ form and requires more attachments to substantiate the figures reported. If the Judgment directs that this form be filed in lieu of the EZ 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, subject to court approval.

**Item A** asks if a bond is required, and if so, is one 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 B** inquires if you have identified, traced and collected all of the protected 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 C** 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. If the amount of income received by the incapacitated person is too little to require the filing of taxes, then write this on the form.

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”, on page 3 of the form. 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 (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”, on page 3 of the form is reserved for attorney’s fees and costs directed to be paid from the assets of the protected person by the Judgment or subsequent Court Order. The Judgment 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. 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 protected 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. On line 2 of the Summary, list the total attorney fees and costs reflected in Schedule B-1.

"Schedule B-2", on page 3 of the form, covers guardian fees and reimbursements approved by the Judgment 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 the Summary.

"Schedule B-3", on page 3 of the form, should reflect all other fees and costs authorized by the Judgment 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 protected 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 protected person, then these amounts should be included in Schedule B-1. The total for approved disbursements is then entered on line 4 of the Summary.

Whereas Schedules B-1 through B-3 are limited to payments specifically approved by the court, "Schedule B-4", on page 4 of the form, 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:

| # | Category                   | Bank Account # | Check #       | Payment Date            | Payee         | Amount Spent |
|---|----------------------------|----------------|---------------|-------------------------|---------------|--------------|
| 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 protected 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:

| # | Category            | Bank Account # | Check # | Payment Date          | Payee         | Amount Spent                  |
|---|---------------------|----------------|---------|-----------------------|---------------|-------------------------------|
| 1 | Grocery (12 months) | -6018          |         | January-December 2014 | ACME/Shoprite | \$2,700<br>(12 x \$225/month) |

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

| # | Category                                     | Bank Account # | Check #    | Payment Date              | Payee  | Amount Spent                     |
|---|--|----------------|------------|---------------------------|--------|----------------------------------|
| 1 | Jitterbug Plus<br>(cell phone basic plan 29) | -6259          | Auto-debit | January-<br>December 2014 | Sprint | \$359.88<br>(12 x \$29.99/month) |

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-4 should be completed, as follows:

| # | Category                                      | Bank Account # | Check # | Payment Date    | Payee          | Amount Spent |
|---|---|----------------|---------|-----------------|----------------|--------------|
| 1 | Clothing (winter coat, gloves,<br>snow boots) | -6018          | 103     | January 2, 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 the 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”, on page 4 of the form, 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 of the form, addresses purchases of principal assets from the guardianship estate. 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 protected person's 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 the 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 the 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”, on page 2 of the form, 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 5 of the form, 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 the Summary, Part I, Section 2.

This concludes the information for the Summary, Part I, Cash. Before turning to “Part II”, however, you must complete Schedule E on page 5 of the form, and Schedule F on page 6 of the form. 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.

| <b>Schedule E: Bank Transfer Schedule</b> |                          |                   |                           |                   |
|---|--------------------------|-------------------|---------------------------|-------------------|
| <b>Bank Account #</b>                     | <b>Transfer In</b>       |                   | <b>Transfer Out</b>       |                   |
|   | <b>Date</b>              | <b>Amount</b>     | <b>Date</b>               | <b>Amount</b>     |
| 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        |                           |                   |
|   | <b>Total Transfer In</b> | <b>\$6,310.19</b> | <b>Total Transfer Out</b> | <b>\$6,310.19</b> |

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 of the form. 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 protected 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 property included in the guardianship estate must be reported, this does not mean that as guardian you must obtain a formal appraisal of the protected 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.

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 the Summary, in the first field for Part II.

The final schedule to be completed is “Schedule G”, on page 6 of the form, 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.

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 the 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.

As noted at the beginning of the Report of Guardian Cover Page, you must file the original report with the Surrogate. Remember that there is a fee of \$5/page for all documents filed with the Surrogate, including the Cover Page.

**Note: Reporting Period**

Most guardians are directed to report annually, at or before the anniversary date of the Judgment, 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.

**Notice to Interested Parties:** Interested parties should act to protect the welfare and/or finances of an adult incapacitated person under legal guardianship. Within the time and in the manner provided by law, interested parties may file a motion to object to actions taken by the guardian or to seek review of the guardianship. Although some guardianship reports are subject to review by authorized Judiciary and/or Surrogate personnel, interested parties remain responsible for requesting court review as to any misstatements or misconduct by a guardian.

**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.

Guardian's Name: \_\_\_\_\_ Docket Number: \_\_\_\_\_

Incapacitated Person's Name: \_\_\_\_\_

A. If a bond is required, is one filed that covers this period?  Yes  No  NA

B. Have you identified, traced and collected all of the incapacitated person's assets since your appointment? If No, please explain.  Yes  No  NA

\_\_\_\_\_

\_\_\_\_\_

C. 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 or N/A, please explain.  Yes  No  NA

\_\_\_\_\_

\_\_\_\_\_

**Summary**

**PART I. Cash**

**Section 1**

|                       |    |
|-----------------------|----|
| 1. Schedule A: Income | \$ |
|-----------------------|----|

**Schedule B: Disbursements**

|  |       |  |
|--|-------|--|
| 2. Schedule B-1: Attorney Fees & Costs             | (\$ ) |  |
| 3. Schedule B-2: Guardian Fees & Reimbursements    | (\$ ) |  |
| 4. Schedule B-3: Other Court Ordered Disbursements | (\$ ) |  |
| 5. Schedule B-4: All Other Disbursements           | (\$ ) |  |
| 6. Total Disbursements (Add lines 2, 3, 4, & 5)    | (\$ ) |  |

**Schedule C: Principal Assets**

|  |       |    |
|--|-------|----|
| 7. Schedule C-1: Sales Proceeds  | (\$ ) |    |
| 8. Schedule C-2: Purchases   | (\$ ) |    |
| 9. Increase (Decrease) in cash for accounting period<br>(Add Lines 1 & 7 and subtract lines 6 & 8) |       | \$ |

**Section 2**

|  |  |
|--|--|
| Cash at the beginning of the period from Schedule BC                           |  |
| Increase (Decrease) in cash (from line 9)                                      |  |
| Cash at the end of period (should agree with your amount listed on Schedule D) |  |

Note: Part 1 excludes *Cash on Hand* listed on Schedule G (*Cash on Hand* listed in Part II)

**PART II. Assets, Other than Cash in Bank**

|   |  |
|---|--|
| Beginning assets, from Schedule BA                  |  |
| Ending assets, from Schedule G                      |  |
| Increase (Decrease) in assets for accounting period |  |

**Schedule BC: Cash at the Beginning of the 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 Address<br>(Street, City, State, Zip) | Bank<br>Account # | Amount |
|--|------------------|---|-------------------|--------|
| 1  |                  |   |                   |        |
| 2  |                  |   |                   |        |
| 3  |                  |   |                   |        |
| 4  |                  |   |                   |        |
| 5  |                  |   |                   |        |
| Total Cash Beginning of Period (Section 2) |                  |   |                   |        |

**Schedule BA: Beginning Assets Other than Cash in Bank**

**ASSETS**

**Real Estate**

| Description | Address (Street, City, State, Zip) | Beginning Balance/Value |
|-------------|------------------------------------|-------------------------|
|             |                                    |                         |
|             |                                    |                         |

**Personal Property**

| Description | Beginning Balance/Value |
|-------------|-------------------------|
|             |                         |
|             |                         |

**Other Assets:** (cash on hand not in bank accounts, stocks, etc.)

| Description | Beginning Balance/Value |
|-------------|-------------------------|
|             |                         |
|             |                         |

Total Assets (Real Estate, Personal Property, and Other Assets)

**LIABILITIES**

| Description | Amount |
|-------------|--------|
|             |        |
|             |        |

Total Liabilities

Beginning Assets, other than cash in the bank (Assets minus Liabilities)

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

**Income During Period:** \_\_\_\_\_.

| #  | Source of Income<br>(e.g. employment, social security) | Description<br>(e.g. number of months times dollar amount) | Deposited into<br>Bank Account # | Total Income<br>Amount |
|----|--|--|----------------------------------|------------------------|
| 1  |  |  |                                  |                        |
| 2  |  |  |                                  |                        |
| 3  |  |  |                                  |                        |
| 4  |  |  |                                  |                        |
| 5  |  |  |                                  |                        |
| 6  |  |  |                                  |                        |
| 7  |  |  |                                  |                        |
| 8  |  |  |                                  |                        |
| 9  |  |  |                                  |                        |
| 10 |  |  |                                  |                        |

Total Income Received (Schedule A. Total on Summary, Line 1)

**Schedule B-1: Attorney Fees & Costs**

| Bank Account # | Check # | Period Covered |      | Payee | Court Order Date | Amount |
|----------------|---------|----------------|------|-------|------------------|--------|
|                |         | To             | From |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |

Total Attorney Fees & Costs (Schedule B-1. Total on Summary, Line 2)

**Schedule B-2: Guardian Fees & Reimbursement**

| Bank Account # | Check # | Period Covered |      | Payee | Court Order Date | Amount |
|----------------|---------|----------------|------|-------|------------------|--------|
|                |         | To             | From |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |

Total Guardian Fees & Reimbursements (Schedule B-2. Total on Summary, Line 3)

**Schedule B-3: Other Court Ordered Disbursements**

| Bank Account # | Check # | Period Covered |      | Payee | Court Order Date | Amount |
|----------------|---------|----------------|------|-------|------------------|--------|
|                |         | To             | From |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |
|                |         |                |      |       |                  |        |

Total Other Court Ordered Disbursements (Schedule B-3. Total on Summary, Line 4)

| <b>Schedule B-4: All Other Disbursements</b>                     |                  |                     |                          |                |       |        |
|--|------------------|---------------------|--------------------------|----------------|-------|--------|
| #  | Category         | Bank Account #      | Check #                  | Payment Date   | Payee | Amount |
| 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   |                  |                     |                          |                |       |        |
| All Other Disbursements (Schedule B-4. Total on Summary, Line 5) |                  |                     |                          |                |       |        |
| <b>Schedule C-1: Sales Proceeds</b>                              |                  |                     |                          |                |       |        |
| #  | Full Description | Date of Transaction | Deposited into Account # | Sales Proceeds |       |        |
| 1  |                  |                     |                          |                |       |        |
| 2  |                  |                     |                          |                |       |        |
| 3  |                  |                     |                          |                |       |        |
| 4  |                  |                     |                          |                |       |        |
| 5  |                  |                     |                          |                |       |        |
| 6  |                  |                     |                          |                |       |        |
| 7  |                  |                     |                          |                |       |        |
| 8  |                  |                     |                          |                |       |        |
| 9  |                  |                     |                          |                |       |        |
| 10   |                  |                     |                          |                |       |        |
| Total Sales Proceeds (Schedule C-1. Total on Summary, Line 7)    |                  |                     |                          |                |       |        |

| <b>Schedule C-2: Purchases</b>                           |                  |                     |                |                |
|--|------------------|---------------------|----------------|----------------|
| #  | Full Description | Date of Transaction | From Account # | Purchase Price |
| 1  |                  |                     |                |                |
| 2  |                  |                     |                |                |
| 3  |                  |                     |                |                |
| 4  |                  |                     |                |                |
| 5  |                  |                     |                |                |
| 6  |                  |                     |                |                |
| 7  |                  |                     |                |                |
| 8  |                  |                     |                |                |
| 9  |                  |                     |                |                |
| 10   |                  |                     |                |                |
| 11   |                  |                     |                |                |
| 12   |                  |                     |                |                |
| 13   |                  |                     |                |                |
| 14   |                  |                     |                |                |
| 15   |                  |                     |                |                |
| Total Purchases (Schedule C-2. Total on Summary, Line 8) |                  |                     |                |                |

| <b>Schedule D: Cash at the End of the Period</b>  |                  |   |                |        |
|---|------------------|---|----------------|--------|
| (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 Address<br>(Street, City, State, Zip) | Bank Account # | Amount |
| 1   |                  |   |                |        |
| 2   |                  |   |                |        |
| 3   |                  |   |                |        |
| 4   |                  |   |                |        |
| 5   |                  |   |                |        |
| 6   |                  |   |                |        |
| 7   |                  |   |                |        |
| 8   |                  |   |                |        |
| 9   |                  |   |                |        |
| 10  |                  |   |                |        |
| Total Cash End of Period (Section 2)  |                  |   |                |        |

| <b>Schedule E: Bank Transfer Schedule</b> |                   |        |                    |        |
|---|-------------------|--------|--------------------|--------|
| Bank Account #                            | Transfer In       |        | Transfer Out       |        |
|   | Date              | Amount | Date               | Amount |
|   |                   |        |                    |        |
|   |                   |        |                    |        |
|   |                   |        |                    |        |
|   |                   |        |                    |        |
|   |                   |        |                    |        |
|   |                   |        |                    |        |
|   |                   |        |                    |        |
|   |                   |        |                    |        |
|   |                   |        |                    |        |
|   | Total Transfer In |        | Total Transfer Out |        |

| <b>Schedule F: Bank Account Reconciliation</b>                            |   |                  |                  |                                |
|---|---|------------------|------------------|--------------------------------|
|   | <b>Account 1</b>                          | <b>Account 2</b> | <b>Account 3</b> | <b>Totals</b>                  |
| Bank Account Number   |   |                  |                  |                                |
| Beginning Balance   |   |                  |                  |                                |
| Plus Transfers In (Schedule E)  | +   | +                | +                |                                |
| Plus Income & Sales Proceeds (total of lines 1 and 7 on the Summary)      | +   | +                | +                |                                |
| Minus Disbursements & Purchases (total of lines 6 and 8 on the Summary)   | -   | -                | -                |                                |
| Minus Transfers Out (Schedule E)  | -   | -                | -                |                                |
| Ending Balance  |   |                  |                  |                                |
| <b>Optional: Account Information Verification Tool</b>                    |   |                  |                  |                                |
| Bank Account Number _____.  |   |                  |                  |                                |
| Ending Balance per Bank Statement   |   |                  |                  |                                |
| Plus Deposits in Transit (Deposits not yet credited by date of statement) |   |                  |                  | +                              |
| Minus Outstanding Checks (Checks not yet cleared by date of statement):   |   |                  |                  |                                |
| Check # _____   | Amount \$ _____                           |                  |                  |                                |
| Check # _____   | Amount \$ _____                           |                  |                  |                                |
| Total: Outstanding Checks   |   |                  |                  | -                              |
| Ending Cash Balance   |   |                  |                  |                                |
| <b>Schedule G: Ending Assets Other than Cash in Bank</b>                  |   |                  |                  |                                |
| <b>ASSETS</b>   |   |                  |                  |                                |
| <b>Real Estate</b>  |   |                  |                  |                                |
| <b>Description</b>  | <b>Address (Street, City, State, Zip)</b> |                  |                  | <b>Beginning Balance/Value</b> |
|   |   |                  |                  |                                |
| <b>Personal Property</b>  |   |                  |                  |                                |
| <b>Description</b>  |   |                  |                  | <b>Beginning Balance/Value</b> |
|   |   |                  |                  |                                |
| <b>Other Assets: (cash on hand not in bank accounts, stocks, etc.)</b>    |   |                  |                  |                                |
| <b>Description</b>  |   |                  |                  | <b>Beginning Balance/Value</b> |
|   |   |                  |                  |                                |
|   |   |                  |                  |                                |
| Total Assets (Real Estate, Personal Property, and Other Assets)           |   |                  |                  |                                |

| <b>LIABILITIES</b>   |               |
|--|---------------|
| <b>Description</b>   | <b>Amount</b> |
|  |               |
|  |               |
|  |               |
| Total Liabilities  |               |
| Total Schedule G, other than cash in the bank (Assets minus Liabilities) |               |

NOTE: The Judiciary's Guardian Support/Guardianship Monitoring Program webpage, found at [www.njcourts.gov/guardianship](http://www.njcourts.gov/guardianship), features general court information, forms, frequently asked questions, and helpful links.

Is information of assistance, whether from the court or a community agency, required? If Yes, please describe:  Yes  No

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Optional:**

In addition to the information provided above, the court should be aware of the following issues related to the incapacitated person and/or the guardianship:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**CERTIFICATION**

\_\_\_\_\_, certifies that I/we am/are the Guardian(s) of the within named (insert your name) incapacitated person and that the attached report of well-being is to the best of my/our personal knowledge, complete and true statement of my/our activities as Guardian(s). I/we will supplement this form as may be necessary should additional information become available. I/We am/are aware that if any of the foregoing statements are willfully false, I/we am/are subject to punishment.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Guardian

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
If applicable: Date

\_\_\_\_\_  
Signature of Co-Guardian

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
If applicable: Date

\_\_\_\_\_  
Signature of Co-Guardian

\_\_\_\_\_  
Print Name