Guide to Guardianship Reporting Forms

COMMUNICATE

Duties & Responsibilities

GUIDE TO GUARDIANSHIP REPORTING FORMS
SUMMARY OF GUARDIAN RESPONSIBILITIES

Initially you must:

- Review the Guardianship Forms materials (written guide and video).
- If you are required to report, determine what report(s) must be filed and when the report(s) must be filed.
    - Note that you may be directed to file using Judiciary forms, including the Guardianship Inventory, Report of Well-Being, EZ Accounting, or Comprehensive Accounting, or by filing other documents, such as a copy of a Social Security Representative Payee Report or a formal accounting.

To fulfill your duties as guardian, you must:

- If ordered to file Judiciary reports, access these at:

  www.njcourts.gov/guardianship
- Always file a Report of Guardian Cover Page.
- Keep as close as possible to the reporting period set by the court's written Judgment.
- When filing the Report of Well-Being, attach a written statement of a professional who has examined the incapacitated person during the reporting period.
- File the type of financial report indicated in the Judgment.
    - If the Judgment of Incapacity does not specify which report to file regarding the estate, file the EZ Accounting Form.
- Contact the Surrogate's Office with any questions about completing or filing the reporting forms.

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1. INTRODUCTION

Some legal and non-legal language in the realm of guardianships may be new to you. For your reference, a Glossary of Terms is included in this guide. The terms defined in this glossary are in bold font, italicized and marked with a dagger symbol (†) when they first occur in the text.

After viewing the contents of this guide you will be able to:

IT IS EXTREMELY IMPORTANT THAT PROSPECTIVE GUARDIANS BECOME FAMILIAR WITH THE DUTIES OF GUARDIANSHIP, INCLUDING REPORTING, BEFORE ACCEPTING APPOINTMENT.

- Understand how to determine if you must file guardianship reports
- Be familiar with the types of guardianship reporting forms
- Know how to access guardianship reporting forms online
- Have contact information for any questions about guardianship reporting

Also, as part of the ***qualification***† process, you must file an acceptance that includes an acknowledgment that you have received these materials, understand the contents, and knowledgeably agree to take on the duties of guardianship.

For additional information as to the role and responsibilities of those appointed guardian of the person and/or guardian of the estate for an adult incapacitated person, please visit the Judiciary website at:

WWW.NJCOURTS.GOV/GUARDIANSHIP.

This website features general court information, forms, frequently asked questions, and helpful links.

† See Glossary of Terms

2. What Forms Do I Have to File?

The first step for any guardian is to look to the ***Judgment***‡ of Incapacity and Guardian Appointment 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.

> REPORTING DUTIES ARE STATED IN THE JUDGMENT OF INCAPACITY.

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).

> CO-GUARDIANS MAY FILE JOINTLY OR SEPARATELY.

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 if, what, and when you must report. Guardians are often required to report around 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.

2.1 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. 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.

‡ See Glossary of Terms

You must file the original report with the Surrogate. Check the judgment to see if you need to send copies of the report to anyone else. In most cases, this is not required because other individuals considered interested in the guardianship will be authorized to review the report at the ***Surrogate's Court***†. Remember that there is a fee of $5/page for all documents filed with the Surrogate, including the Cover Page.

In a co-guardianship, all co-guardians must report as required by the judgment. Co-guardians may file a single Cover Page with all required information, but if the co-guardians reside in different places, it may be necessary to attach a separate page with the address and contact information for the additional co-guardian(s).

2.2 Guardian of the Person: Report of Well-Being

If you are a guardian of the person, you may be required to file the ***Report of Well-Being***†. This document includes ten (10) questions and space to provide additional 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.

> ANSWER ALL QUESTIONS AND PROVIDE DETAILS WHERE APPROPRIATE.

- **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. A Certification of Examining Professional (CN 12042) is provided on the last page of the Report of Well-Being. The Certification of Examining Professional is a form certification which should be provided to the professional who has performed a recent medical evaluation of the incapacitated person. Complete the top portion of the form by filling in your name, address, and telephone number. Insert the incapacitated person's name in the blank spot under "In the Matter of". Provide this form to the examining professional to be filled out. Additional pages may be attached if more space is needed. Should the examining professional wish to utilize their own form, make sure that the statement addresses the same information.

> ATTACH A STATEMENT FROM A RECENT EXAMINATION OF THE INCAPACITATED PERSON.

- **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.

- **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.

Following these items is an optional section for you to share with the court any other information about the incapacitated person and/or the guardianship.

YOU MAY ALSO SHARE ADDITIONAL INFORMATION ABOUT THE PROTECTED PERSON OR THE GUARDIANSHIP.

2.3 Guardian of the Estate Forms: Guardianship Inventory, Periodic EZ Accounting, and Periodic Comprehensive Accounting

If you are a guardian of the estate (sometimes called a guardian of the property) only, then you will generally not file the Report of Well-Being. If you are a guardian of the person and estate, then in addition to the Report of Well-Being, you may be required to report in accordance with the terms of the Judgment as to the financial affairs of the incapacitated person.

Along with the ***Guardianship Inventory***† form, two different periodic reporting forms have been prepared for use by guardians of the estate: the ***Periodic EZ Accounting***† form ("EZ form"), and the ***Periodic Comprehensive Accounting***† form ("Comprehensive form"). The Judgment should specify which form you are required to file, as well as the deadline for filing.§

Sometimes, a Judgment may simply direct the filing of an annual report. 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.

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.

For further information on financial reporting, see the Frequently Asked Questions (FAQ) section in this guide.

2.4 Guardian Inventory

A Judgment 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.

> AN INVENTORY IS A SNAPSHOT OF THE GUARDIANSHIP ESTATE.

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. 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,

§ Judgments entered prior to the adoption of the 2014 guardianship reporting forms will not specify which of the current forms should be used but may simply direct the guardian to "report annually as to the well-being of the incapacitated person" or "informally account."

IF HANDLING A COMPLEX OR VALUABLE ESTATE, CONSIDER PROFESSIONAL ASSISTANCE.

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 face value, if applicable, and market value. Some assets, like bonds, will have both a face value and a market value. For those assets, list both the face value and market value. Other assets will only have a market value. To calculate the totals for these schedules, add together the market value amounts. Market value may be estimated rather than based upon a new appraisal. For further information, see the *Frequently Asked Questions* (FAQ) section.

At the bottom of page 3 is a certification of service which must be completed prior to filing. In general, the inventory must 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 anyone else. 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.

2.5 Periodic EZ Accounting

The EZ form is a three-page document to which additional pages may be attached if necessary.

- **Item A** 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 B** 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.

IF TAXES ARE NOT FILED BECAUSE THE INCAPACITATED PERSON RECEIVES TOO LITTLE INCOME, STATE THIS ON THE FORM.

- **Item C** addresses the status of the filing of the incapacitated person's state and federal tax returns due for all calendar years prior to the year in which this report is being filed, as well as any payments due for same. 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 the most recent 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 tax returns and made all payments due as long as all tax returns have been filed, and payments have been made, for past years including tax year 2012 (as the 2012 returns would have been filed by April 15, 2013). This is true even though you will shortly be filing the tax returns for 2013 (which will be due April 15, 2014). If the amount of income received by the protected person is too little to require the filing of taxes, then write this on the form.

REPORT ALL INCOME, INCLUDING AMOUNTS RECEIVED MONTHLY, QUARTERLY, ONLY ONCE, ETC.

Below items A-C is Part I of the form, which covers income and disbursements during the reporting period only. In line 1 of the SUMMARY table, you should report the beginning cash balance of the incapacitated person's estate. In line 2, 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.

#	Source of Income (e.g. employment, social security)	Description (e.g. 12 months times $ amount, or lump sum of $ amount, etc.)	Total Income Amount
Sample	*Social Security Disability*	*9 months x $689.00*	*$6201.00*

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 protected person has no earned income during the other two (2) months of the year).

In line 3 of the SUMMARY table, you should state the total amount reflected under Schedule B-EZ: DISBURSEMENTS. This schedule lists 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 protected 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. The following is sufficient:

#	Category	Payment Date / Period	Payee	Amount Spent
1	Monthly Grocery – January	January 2014	ACME / Shoprite	$293.77
2	Monthly Grocery – February	February 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 protected 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:

IF APPLICABLE, REPORT HOW MUCH THE PROTECTED PERSON CONTRIBUTES TO SHARED EXPENSES.

#	Category	Payment Date / Period	Payee	Amount Spent
1	Grocery (12 months)	January-December 2014	ACME / Shoprite	$2,700 (12 x $225/month)

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

#	Category	Payment Date / Period	Payee	Amount Spent
1	Jitterbug Plus (cell phone basic plan 29)	January-December 2014	Sprint	$359.88 (12 x $29.99/mo)

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:

#	Category	Payment Date / Period	Payee	Amount Spent
1	Clothing (winter coat, gloves, snow boots)	January 2, 2014	Kohl's	$304.88
2	Clothing (sister's wedding)	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.

Part II of the form covers the assets of the incapacitated person, if any. As guardian, you must report to the court regarding not only income and disbursements but also any assets owned by the incapacitated person, such as a house, car, or stocks. This is required even if the assets are restricted, meaning that you cannot sell or encumber them without court approval. In completing Part II of the EZ form, review the Inventory or prior report(s) to make sure that you cover all assets previously disclosed to the court.

If the incapacitated person has no property within a particular schedule, then select *N/A* (not applicable). For example, if the protected person does not own a house or other real property, then complete Schedule A as follows:

Schedule A – Real Property

Has the ownership of the property changed since the inventory or last report? ☐ Yes ☐ No ☒ NA

If Yes, list the property and the disposition of same:

If the incapacitated person continues to own property and nothing has changed since the inventory or prior report, select *No* as follows:

Schedule A – Real Property

Has the ownership of the property changed since the inventory or last report? ☐ Yes ☒ No ☐ NA

If Yes, list the property and the disposition of same:

If ownership of the property has changed, then select *Yes* and explain. For example, if the inventory reflects that the incapacitated person owned a house and that house has been sold, the report would be completed in this manner:

Schedule A – Real Property

Has the ownership of the property changed since the inventory or last report? ☒ Yes ☐ No ☐ NA

If Yes, list the property and the disposition of same:

House at 123 Apple Street sold on 3/15/16 for $110,000. Proceeds deposited into guardianship checking account (# - 9876).

Respond as to all categories – Schedules A through E – by indicating if the incapacitated person has any property, and if so, if the ownership of the property has changed since the inventory or prior report. An explanation is required only if you are reporting that ownership of property has changed. Otherwise, leave the far-right column blank.

The information provided in Part II is separate and apart from the income and disbursements covered in Part I. Do not change the figures in Part I or in the Summary based upon the information reported in Part II.

YOU MAY ALSO SHARE ADDITIONAL INFORMATION ABOUT THE PROTECTED PERSON OR THE GUARDIANSHIP.

After Part II, you are asked 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.

Following Part II is an optional section for you to share with the court any other information about the incapacitated person and/or the guardianship.

2.6 Periodic Comprehensive Accounting

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.

IF REPORTING USING THE COMPREHENSIVE FORM, CONSIDER CONSULTING WITH A FINANCIAL PROFESSIONAL FOR HELP.

- **Item A** 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 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, 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 (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 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.

SCHEDULE B-1 IS LIMITED TO ATTORNEY FEE AWARDS SET FORTH IN THE JUDGMENT OR COURT ORDER.

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. 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 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.

PAYMENTS SPECIFICALLY APPROVED BY THE COURT ARE REPORTED IN SCHEDULES B-1 THROUGH B-3.

Schedule B-3, shown on page 3, 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 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:

#	Category	Bank Account #	Check #	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 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
1	Grocery (12 months)	-6018		January-December 2014	ACME / Shoprite	$2,700 (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
1	Jitterbug Plus (cell phone basic plan 29)	-6259	Auto-debit	January-December 2014	Sprint	$359.88 (12 x $29.99/mo)

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:

#	Category	Bank Account #	Check #	Payment Date	Payee	Amount
1	Clothing (winter coat, gloves, 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 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.

> A PURCHASE OF A HOUSE, CAR, OR SHARES OF STOCK WOULD BE LISTED IN SCHEDULE C-2.

Schedule C-2, on page 5, 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 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).

YOU MUST ATTACH COPIES OF BANK STATEMENTS TO THE ACCOUNTING, OR IT IS NOT COMPLETE.

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 5, and SCHEDULE F, on page 6. 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.

SCHEDULES E AND F ARE TOOLS TO HELP CHECK THE INFORMATION YOU ARE REPORTING TO THE COURT.

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.

	Transfer In		Transfer Out	
Bank Account #	**Date**	**Amount**	**Date**	**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 In	$6,310.19	Total Transfer Out	$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.

YOU MUST LIST ALL ASSETS, EVEN RESTRICTED ASSETS THAT YOU CANNOT SELL WITHOUT RETURNING TO COURT.

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 SUMMARY, in the first field for Part II.

The final schedule to be completed is SCHEDULE G, shown on page 6, 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 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.

On the last page of the form is an optional section for you to share with the court any other information about the incapacitated person and/or the guardianship.

3. Accessing Guardianship Reporting Forms

The approved guardianship reporting forms are posted on the Judiciary website at www.njcourts.gov/guardianship. Below are direct links to each form:

Report of Guardian Cover Page
WWW.NJCOURTS.GOV/CIVIL/FORMS/11797_GRDNSHP_RPT_GRDN_COVER_PG.PDF

Report of Well-Being Form
WWW.NJCOURTS.GOV/CIVIL/FORMS/11798_GRDNSHP_RPT_WELL_BEING.PDF

Guardian Inventory Form
WWW.NJCOURTS.GOV/CIVIL/FORMS/11799_GRDNSHP_INVENTORY.PDF

Periodic EZ Accounting Form
WWW.NJCOURTS.GOV/CIVIL/FORMS/11800_GRDNSHP_EZ_ACCOUNTING.PDF

Periodic Comprehensive Accounting Form
WWW.NJCOURTS.GOV/CIVIL/FORMS/11801_GRDNSHP_COMPREHENSIVE.PDF

All forms can be completed electronically, saved for future reference, and printed for signature and filing. The forms can also be printed in hard copy and then completed by hand. Note that the accounting forms are "dynamic" meaning that as you insert figures, the form will do the math for you. Detailed instructions, similar to those in this guide, are posted online with the forms.

For further information on reporting requirements, see the Frequently Asked Questions (FAQ) section in this guide.

4. GUARDIANSHIP MONITORING PROGRAM (GMP)

The New Jersey Judiciary ***Guardianship Monitoring Program (GMP)***† is a statewide court program established in 2013 to monitor and support guardians in their handling of the affairs of incapacitated individuals. The program is committed to helping ensure that these vulnerable members of society are treated with dignity and respect, while also assisting guardians with their challenging role.

> THE PURPOSE OF THE GMP IS TO SAFEGUARD INCAPACITATED INDIVIDUALS FROM POTENTIAL ABUSE, NEGLECT, AND EXPLOITATION BY COURT-APPOINTED GUARDIANS.

Judiciary staff as well as appointed and trained court volunteers review guardianship case information, including inventories and certain periodic reports submitted by guardians. The purpose of this review is to ensure that each guardian is handling the affairs of the incapacitated individual properly. The review is also intended to detect whether the protected person is subjected to abuse, neglect, financial exploitation or other problems. Cases in which such concerns are revealed are then referred to appropriate court leaders for additional review, as well as follow up as needed. This follow up may include a referral to a Superior Court, Chancery Division, Probate Part Judge when necessary.

It is important for guardians to know that certain periodic reports submitted to the court will be reviewed through the GMP. In accordance with their appointment, a guardian must cooperate with Probate Part judges, court staff and volunteers who may contact you for additional information or to provide direction regarding your guardianship matter.

For more information about the GMP, visit: www.njcourts.gov/guardianship.

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FREQUENTLY ASKED QUESTIONS (FAQ)

Q: Is there a grace period between the end of the reporting period and the date when my report(s) must be filed?

A: Yes. Guardianship reports should be filed within fourteen (14) days of the "due date" which is typically the date of appointment. In the past, guardians were directed to file on or before the anniversary date of appointment, but in practice this deadline proved impractical. As a result, a grace period of fourteen (14) days has been incorporated into the forms and instructions.

Q: What if the form does not cover my situation?

A: The guardianship reporting forms were designed to cover the vast majority of guardianship circumstances. However, there will be certain situations that cannot be easily captured on the forms. If you cannot determine how to report about the guardianship using the approved forms, then you should provide a brief narrative (written) explanation in the section provided at the end of the form or on an extra page.

Examples of situations that might require written explanation include, but are not limited to, the following:

- The Judgment appoints you as guardian of the estate but expressly permits the incapacitated person to manage $500 per month of her own funds. Although you are able to account for the other assets and income, you do not have detailed records of the incapacitated person's own purchases because she uses cash.
- You took over as substitute or successor guardian after a prior guardian suddenly died. Although you have some records regarding the well-being and estate of the protected person during the prior guardian's term, you are unable to answer all questions on the Report of Well-Being or EZ form.

Examples of situations that are covered by the approved forms, but may be less intuitive, include the following:

- The protected person resides in a group home. All of his Social Security income is paid directly to the facility, with a small reserve set aside in a personal needs account. Although you are guardian of the estate, you cannot report how much money is spent on housing versus food versus other expenses.
    - In this case, you can still complete the EZ form. Simply report the amount of Social Security income received (in Schedule A-EZ) and the amount paid to the group facility (in Schedule B-EZ) and note

that the amount paid to the facility covers all of the incapacitated person's needs.

- The protected person resides in a facility that arranges for medical appointments for all residents. You do not schedule appointments with doctors and do not necessarily accompany the protected person to all appointments. Doctors' reports from the incapacitated person's appointments are maintained at the facility and not automatically forwarded to you.
    - In this case, you can still complete the Report of Well-Being. You can obtain from the facility a copy of a recent doctor's report (to attach to the Report of Well-Being as required for Item 4). If you prefer, you can attend an appointment with the protected person and/or schedule an evaluation by a doctor for purposes of obtaining a written statement to attach to the Report of Well-Being. However, it should be easier and less expensive to get a copy of a recent report from the facility.
    - Remember, if you are unclear about how to report information using the guardianship reporting forms, you can always contact your County Surrogate's Office.

Directory of New Jersey County Surrogates
WWW.NJCOURTS.GOV/DIRECTORY/SURROGATEROSTER.PDF

Q: When preparing an inventory, how do I determine the value of assets?

A: The (cash) value of bank accounts, brokerage accounts, annuities and/or life insurance policies will be the value on the date you were appointed. A reliable way to determine the value of an automobile would be to use the Kelley Blue Book valuation.

Determining the value of other assets may be a little more difficult. Appraisals may be obtained for homes, jewelry, artwork or antiques. Appraisals can be very costly. If it is not your intent to liquidate the asset in the very near future, and since the value of such assets can change significantly in a very short period of time, it may be best to provide a reasonable estimate of the asset's value—instead of seeking an appraisal. Be sure to note on the inventory any values that are estimated.

Q: How much detail should I include in the inventory?

A: You should include as much detail as is necessary to reasonably identify the asset. For example, if the incapacitated person has a checking account at Bank

of America, you would document it as "Bank of America checking account" and provide the last four digits of the checking account number.

When documenting an automobile, you should include the make, model, year and vehicle identification number (VIN). You should include the address and parcel number for real estate.

Documenting household items on an inventory can be a little more difficult. Some guardians will include a lump sum value of miscellaneous household property and others will include details such as one sofa, one end table and one coffee table. No matter the amount of detail you choose to record, you may want to photograph or video record the personal property. This step protects you in the event that persons interested in the assets of the guardianship estate claim that assets are missing or mischaracterized in the inventory.

Q: How do I know if I am properly completing the report(s)?

A: Especially in the beginning, the process of reporting to the court may be daunting, and it is natural to wonder whether or not you are providing enough – or too much – information. For reference, mock examples of completed forms are posted on the Judiciary website on the Guardian Support / Guardianship Monitoring page at www.njcourts.gov/guardianship. These examples illustrate recurrent case situations, such as a guardianship in which the incapacitated person resides in a developmental center, or one in which the protected person lives with the guardian as part of a household unit. These examples will provide you with a general understanding of how much information the court is seeking. Remember that if you are uncertain about how to complete the forms, you can contact your County Surrogate's Office for procedural guidance.

Q: Can my reporting requirements be changed?

A: Yes. Although the Judgment directs what report(s) must be filed at the time that the guardianship is established, you may ask the court to modify your reporting requirements at any time.

Sometimes, a change in circumstances may make initial reporting requirements inappropriate. For example, at the beginning of a guardianship, the estate may be valued at $150,000, and the Superior Court Judge may decide to require the guardian to file annually using the EZ Accounting form. Over time, the guardianship estate may be spent down in providing for the needs of the protected person, and eventually there may be no assets and only Social Security benefits for income. In that situation, the guardian might request that instead of filing the EZ Accounting, the court permit her to file a copy of the Social Security Representative Payee Report.

To request a change in your reporting obligation, you may file a motion prepared by an attorney or using the Guardianship Motion Kit posted on the Guardian Support / Guardianship Monitoring page of the Judiciary website.

Q: What if the Judgment directs me to file something other than a Judiciary guardianship report?

A: Particularly for financial reporting, the Judgment may direct a guardian to file a Judiciary form – the Guardian Inventory, Periodic EZ Accounting, or Periodic Comprehensive Accounting – or another document. If the person subject to guardianship receives Social Security benefits but has no other assets, then the court may direct the guardian to file a copy of the Social Security Representative Payee Report for the most recent reporting period. This form is not posted on the Judiciary website but can be found on the Social Security Administration site, here: WWW.SSA.GOV/FORMS. It should be filed with a Report of Guardian Cover Page.

In other situations, especially if a guardianship estate is very valuable or complex, or if the guardianship was contested or a financial institution was appointed as guardian of the estate, the court may direct the filing of a formal accounting. Unlike informal guardianship reports, a formal accounting is filed by way of a Verified Complaint and Order to Show Cause, and it is audited by the Surrogate. There is no Judiciary form for a formal accounting. Typically, a formal accounting is prepared by an attorney, often with the assistance of an accountant. A formal accounting should be filed with a Report of Guardian Cover Page, and otherwise in accordance with the New Jersey Rules of Court.

All guardians must report in accordance with the terms of the Judgment. If you are directed to file a Judiciary form, then you must file using that form. Alternatively, if you are directed to file a different type of report, then you must do so.

Q: At the top of the reporting forms is the "Notice to Interested Parties." What does this mean?

A: An interested party is a person or agency that has an involvement with the incapacitated person who is the subject of the guardianship. The "Notice to Interested Parties" is a reminder that interested parties are also responsible to protect the well-being and/or finances of a protected person, and that court review may be requested to seek review of a guardianship or a guardian's conduct.

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GLOSSARY OF TERMS

Legal and non-legal language in the realm of guardianships is always changing. For reference, a glossary of terms is included in this guide. The terms defined in this glossary are marked with a dagger symbol (†) when they first occur in the text.

Best Interest Standard	Making a decision based on what you believe to be in the best interest of another person; for example, a guardian making a decision based upon what is believed to be in the best interest of an incapacitated person.
Commingle	To combine items and treat them the same way. In the context of guardianship, commingling refers to combining the funds of an incapacitated person with other funds, such as those of the guardian. The assets and income of the guardianship estate *must be maintained separately and cannot be commingled*.
Commissions	Compensation, set by statute, to which an individual, such as a guardian of the estate of an incapacitated person, is entitled. A guardian of the person is not entitled to commissions.
Comprehensive Accounting	One of two forms approved for guardians of the estate who are required to file periodic reports. The Comprehensive Accounting form is lengthier and more detailed than the EZ Accounting. It is appropriate when a guardian is managing a large and/or complex estate. The Comprehensive Accounting form is posted online at: WWW.NJCOURTS.GOV/CIVIL/FORMS/11801_GRDNSHP_COMPREHENSIVE.PDF

County Surrogate	An elected Constitutional Officer who serves as judge of the Surrogate's Court for uncontested probate and estate matters. A Surrogate also serves as Deputy Clerk to the Superior Court for the Probate Part, as well as for adoptions in the Family Part.
EZ Accounting	One of two forms approved for guardians of the estate who are required to file periodic reports. The Periodic EZ Accounting form is shorter and much less detailed than the Periodic Comprehensive Accounting. It is appropriate when a guardian is managing a small and simple estate, such as one in which the incapacitated person has no real property and receives monthly income, like a pension. The EZ Accounting form is posted online at: WWW.NJCOURTS.GOV/CIVIL/FORMS/11800_GRDNSHP_EZ_ACCOUNTING.PDF
General Guardianship	A "complete in every respect" type of guardianship in which the guardian is able to exercise all rights and powers of the incapacitated person in terms of the area of responsibility he or she is granted. Also known as full or plenary guardianship.
Guardian	An individual appointed by the court with authority over the person and/or the estate of a person who has been legally declared incapacitated. A guardian may have general or limited authority.

Guardian of the Estate	An individual appointed by the court to handle the financial affairs of another person who has been legally declared incapacitated. Unlike a guardian of the person, a guardian of the estate is not responsible for decisions regarding the personal well-being of the protected person. Rather, the guardian of the estate handles assets, income, expenses and liabilities.
Guardian of the Person	An individual appointed by the court to handle the personal affairs of another person who has been legally declared incapacitated. Unlike a guardian of the estate, a guardian of the person does not manage the financial affairs of the incapacitated person, except that a guardian of the person may serve as representative payee for Social Security benefits.
Guardianship Monitoring Program (GMP)	The New Jersey Judiciary Guardianship Monitoring Program is a statewide court program launched in January 2013 to monitor and support guardians in their handling of the affairs of incapacitated individuals. The program was implemented in all 21 counties as of July 2014.
Incapacity	Inability to govern oneself and/or to manage one's affairs. Incapacity may be general (as to all areas) or limited (as to specific areas only).
Incapacitated Person	An individual legally declared by the court as unable to govern himself or herself and/or unable to manage his or her affairs. Also known as a protected person. Formerly referred to as an incompetent or a ward.

Interested Parties	A person or agency that has an involvement with the incapacitated person who is the subject of the guardianship. Interested parties (or parties in interest) are typically the same individuals entitled to notice of the initial application for guardianship – i.e., the incapacitated person's spouse, parent, adult child, etc.
Inventory	A written summary of the assets, income, and liabilities of an individual. In the context of guardianship of the estate, an inventory is a document typically required to be filed within ninety (90) days of a guardian's appointment. The inventory must be filed on the approved form, at: WWW.NJCOURTS.GOV/CIVIL/FORMS/11799_GRDNSHP_INVENTORY.PDF
Judgment	The official decision of a court in a case. For purposes of this guide, Judgment refers to the Judgment of Incapacity and Guardian Appointment, also known as the Judgment of Incapacity and Order Appointing Guardian.
Least Restrictive Alternative	The most minimally restrictive form of intervention appropriate to address a situation, enabling the incapacitated person to maintain as much independence as possible without putting him or her in danger.
Letters of Guardianship	Documents issued by the County Surrogate upon an individual's qualification as guardian, after the entry of a Judgment by the Superior Court. Proof of a guardian's authority.

Limited Guardianship	A less intrusive, more individualized, type of guardianship in which a guardian is appointed with authority as to some – but not all – areas. A limited guardianship is established based upon a court's finding that the person alleged to be incapacitated lacks the capacity to do some, but not all, of the tasks necessary to care for himself or herself.
Protected Person	Another term for an incapacitated person, that is, an individual legally declared by the court as unable to govern himself or herself and/or unable to manage his or her affairs. Formerly referred to as an incompetent or a ward.
Qualification	A process conducted before the County Surrogate, or Surrogate's staff, following entry of a Judgment. As part of qualification, the person appointed as guardian affirms his or her willingness to fulfill the duties of a guardian. If a bond is required, the bond must be posted in order for the guardian to qualify and obtain Letters of Guardianship.
Report of Guardian Cover Page	A general information form required to be filed along with any other guardianship reporting form(s). This form may be signed by all co-guardians of the person, or by all co-guardians of the estate. Available online at: WWW.NJCOURTS.GOV/CIVIL/FORMS/11797_GRDNSHP_RPT_GRDN_COVER_PG.PDF
Report of Well-Being	A form developed and approved for use by a guardian of the person required to report as to the well-being of the incapacitated person. The Report of Well-Being is available at: WWW.NJCOURTS.GOV/CIVIL/FORMS/11798_GRDNSHP_RPT_WELL_BEING.PDF

Restricted Assets	Assets over which a guardian of the estate does not exercise full control. The most common restricted asset is real property. The restriction can be found in the Judgment and sometimes the Letters of Guardianship. It typically provides that the guardian of the estate "cannot sell, transfer, mortgage, or otherwise encumber the real property of the incapacitated person absent court approval."
Service	Delivery of papers in a legally appropriate way. For example, notice of an application for appointment of a guardian is served upon the alleged incapacitated person by *personal service*, meaning that copies of the papers are personally delivered. For more information, see New Jersey Rules of Court (Rule 1:5) at: WWW.NJCOURTS.GOV/RULES
Short Certificates	Short forms of the Letters of Guardianship, stating that by Judgment of a particular date, the guardian was appointed with authority of the person and/or estate of the named incapacitated person. A short certificate will state that as of the date it was issued, the guardianship remains in effect. Additional short certificates may be purchased by a guardian, from the Surrogate, for $5.00 each as long as the guardianship remains in effect. Unlike the original Letters of Guardianship, short certificates should be provided to banks, service providers and other institutions that require proof of a guardian's authority.
Substituted Judgment Standard	Making a decision based upon what you believe that the protected person would do if they had the capacity to make the decision.

Superior Court Judge	For purposes of guardianships, the judge of the Superior Court, Probate Part, who decides if the alleged incapacitated person is in fact incapacitated and in need of a guardian. The Superior Court judge makes the substantive decisions about the guardianship, including the determination of capacity and the choice of guardian. The Superior Court judge conducts any hearing(s) and signs the Judgment.
Surety Bond	A contract between at least three parties: the obligee (the party who is the recipient of an obligation), the principal (the primary party who will perform the contractual obligation) and the surety (who assures the obligee that the principal can perform the task). A bond functions much like an insurance policy so that if the guardian of the estate misappropriates (steals) or misuses the money, or makes some other mistake, the incapacitated person will be protected. The price of that insurance policy (the bond premium) can be paid from the guardianship estate.
Surrogate's Court	A county office headed by the County Surrogate that may be in the same location as the Superior Court or may be in a different location. Probate Part actions are filed with the Surrogate's office, including actions to appoint a guardian. It is also where the guardian goes to qualify after entry of the Judgment.

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Administrative Office of the Courts
www.njcourts.gov

Stuart Rabner
Chief Justice

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

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