

# Report of Guardian of the Estate (G-02) Instruction Form

Did you know that you can file your guardianship reports online using the Guardianship Tracking System (GTS)? Visit <https://ujportal.pacourts.us/guardianship.aspx> for more information.



## Part I. Introduction

### Question 2

A limited guardianship is for a person whom the court finds to be partially incapacitated and in need of limited services, where the guardian has only those powers consistent with the court's findings of the person's limitations.

### Question 3

Excepting a Final Report, the report period must consist of the calendar year spanning the following dates:

- The "From" date is last year's anniversary date of the adjudication of incapacity (ex. If the date of the adjudication was 8/26/15, the anniversary date for 2017 is 8/26/2017).
- The end date is the day before the anniversary date in the current year.

The exception is when a Final Report is submitted. A Final Report is the last 'Report of Guardian of the Estate' that a guardian will file due to the incapacitated person's death, a court order terminating the guardianship, or transfer of guardianship.

With a Final Report, the end date is the incapacitated person's date of death, or the date of the court order terminating or transferring the guardianship.

## Part II. Income

Any income entered for the report period should include all earned income (derived from paid employment) and unearned income (unrelated to employment like interest income, alimony, and dividends). The 'Other' income source should be used to enter all gifts received by the incapacitated person, or other contributions made by you to the incapacitated person, lottery winnings, restitution, and any other sources of income not listed in Part II.

The amount you enter for each type of income source should reflect the total received during the entire reporting period and not an average.

## Part III. Annual Expenses

### Question 1

Expenses should include any payments made for the care and maintenance of the

incapacitated person. The amount you enter for each type of expense should reflect the total spent during the entire report period and not an average.

### Question 2

If the incapacitated person has more than one credit card, enter the combined current balance of all the cards in the space provided.

## Part IV. Comparing Income and Expenses

### Question 2

Any unspent income you enter from the previous report period will be counted towards the incapacitated person's total income. If this is the first 'Report of Guardian of the Estate' for the incapacitated person, leave this answer blank.

### Question 5

When you subtract the Total Income (Question 3) from the Total Expenses (Question 4) and the resulting amount is a positive value, this indicates that the incapacitated person's expenses did not exceed their income.

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This value is captured as 'unspent income' for this report period and will be the amount entered under Question 2 on *next year's* Guardian of the Estate Report.

## Question 6

When you subtract the Total Income (Question 3) from the Total Expenses (Question 4) and the resulting amount is a negative value, this indicates that the incapacitated person's expenses have exceeded their income. This value is "principal spent" on the report.

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## Part V. Assets

### Question 1

If you do not know the total asset amount as it appeared on the Inventory report, contact the court where this guardianship case is filed.

### Question 2

List any new assets that were obtained during the report period or any existing assets that were not listed in previous estate reports.

### Question 3

List all of the incapacitated person's assets including those that were entered under Question 2. If

insufficient space is available on the form, the assets should be completed and submitted on a separate page.

Consider the following with respect to the incapacitated person's assets:

- If an existing asset decreased in value over the reporting year (ex. stocks or automobiles), submit any supporting documents that explain the change in value.
- If an asset has been sold during the reporting year, enter the sale as a cash or cash equivalent asset under Questions 2 and 3. If real property was sold then this amount must also be entered under Question 4d.
- If part of an asset was sold during the reporting year (ex. real property), identify the asset and the value of the incapacitated person's remaining ownership under Question 3.

Then record the sale amount as a cash or cash equivalent asset under Questions 2 and 3.

### Question 5

Only record assets that have been transferred to other individuals, often family members, as a means to

allow the incapacitated person to qualify for Medicaid benefits.

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## Part VI. Guardian's Compensation

### Question 1

If you receive payment for your services as a guardian, use the Amount column to enter how much you were paid over the entire reporting period, regardless of the frequency in which you billed for your services.

### Question 3

A guardian activity log typically includes things like a summary of services you performed for the incapacitated person, the dates of service, and the amount of time spent.

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## Part VIII. Representative Payee

### Question 1a

A 'Representative Payee' is a third-party who manages the Social Security Administration (SSA) benefits of a beneficiary who is incapable of managing or directing the management of these benefits on their own. Representative payees are

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appointed by the SSA and  
not by the Orphans' Court.

creditor or debt collector for  
non-payment.

## Question 1b

A 'Representative Payee' is a third-party who manages the Veterans Affairs (VA) benefits of a beneficiary who is incapable of managing or directing the management of these benefits on their own. Representative payees are appointed by the Department of Veterans Affairs and not by the Orphans' Court. The VA uses the term 'fiduciary' for this role.

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## Part IX. Surety Information

### Question 1

A court may require a guardian to obtain a surety bond when you have been made responsible for handling the fiduciary duties of an incapacitated person's estate. The final decree or an ad hoc order will be issued to order or waive a bond.

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## Part X. Guardian Information

### Question 2

A 'judgment' is a court order that resulted from a lawsuit initiated by a person's