



THE CORPORATION OF GUARDIANSHIP

FEE DESCRIPTIONS

Future Fiduciary Roles

One Time Future Client Enrollment Fee*

The Enrollment Fee is a one-time, non-refundable fee assessed when CoG is named in a Future Fiduciary Role. Future Fiduciary Roles include Successor Agent under a Power of Attorney, Successor Trustee of a Special Needs Trust, Successor Guardian, Primary Agent under springing Power of Attorney, or Primary Trustee of an unfunded Special Needs Trust. The enrollment fee is invoiced upon the conclusion of CoG's intake process. It includes initial meetings and conversations with CoG's Executive Director and/or other key staff. Conversations will include a review of the client's completed intake form and a discussion surrounding the client's needs.

One Time Legal Document Review Fee*

The Legal Document Review Fee is a one-time, non-refundable fee. Whenever we are being asked to serve in a Future Fiduciary role, we require the legal document naming us to be reviewed and approved by our counsel. This Legal Document Review fee must be paid upfront and it covers up to one hour of our attorney's time. If the attorney finds that the legal document requires more extensive review, the grantor will be contacted before additional charges are incurred. This fee is separate and apart from CoG's enrollment fee.

Client Expenses

Expenses incurred in furtherance of providing fiduciary services, including postage, mileage, court costs, bank fees, phone calls, copies, and outside professional fees are charged back to each fiduciary account in the month the expense was incurred. Outside professional fees may include investment advisory fees, property management fees, tax preparation fees, accounting fees, bank fees, legal fees, private care management fees, home health care, and other expenses related to the client's individual needs.

Optional Hourly Care Management Fees

Care management services are available to our future clients upon request, at our current hourly rate. These services may require an upfront retainer, which varies based on the scope of services requested.

* **Dual Roles.** Future client fees are charged per client, not per legal role. No duplicate fees will apply when we are simultaneously asked to consider serving in more than one legal role. If there is a difference in fees, the higher of the two fee schedules would apply. If we are simultaneously being asked to serve a single client as POA and Trustee, only one enrollment fee, legal document review fee, and annual records review fee will apply. If we are being asked to serve a married couple, separate enrollment, legal document review fees, and annual records review fees will apply to each person.

Active Fiduciary Roles

One Time Fiduciary Activation Fee*

The Activation Fee is a one-time fee charged at the time CoG assumes authority over client assets in a particular fiduciary capacity. This fee includes initial meetings and conversations with CoG's key staff. Conversations may include an evaluation of the client's completed intake form, evaluation of client's existing assets, and assessment of the client's needs. This fee also includes attendance at court proceedings (if applicable), the opening of any fiduciary accounts, and the creation of a file in our accounting and client data system.

Annual Percentage Based Fiduciary Fee*

The Annual Fiduciary Fee is applied quarterly based on asset values held under management at the end of each quarter and covers the costs associated with CoG staff time related to record-keeping, processing of approved expenses, anticipating and processing deposits, monthly account reconciliation, creating routine reports, monitoring of investments, internal data gathering for taxes and audits, and staff time communicating with outside professionals about the account. This annual percentage-based fee is subject to an minimum annual fiduciary fee.

Minimum Annual Fiduciary Fee*

The Minimum Annual Fiduciary Fee is applied quarterly to active client accounts when the annual percentage based fee is less than the minimum fee. If there is no annual percentage-based fee associated with the service area, then the Minimum Annual Fee applies.

Annual Unique Asset Fee

An Annual Unique Asset Fee is applied for each unique asset being managed for a client. Unique Assets are non-cash or tax-qualified assets and include Real Property, Annuities, Life Insurance Policies, Individual Retirement Accounts, Vehicles, and any other personal property stored by CoG. This fee covers staff-time involved in valuation, compliance, and additional oversight involved in managing non-cash assets.

Client Expenses

Expenses incurred in furtherance of providing fiduciary services, including postage, mileage, court costs, bank fees, phone calls, copies, and outside professional fees are charged back to each fiduciary account in the month the expense was incurred. Outside professional fees may include investment advisory fees, property management fees, tax preparation fees, accounting fees, bank fees, legal fees, private care management fees, home health care, and other expenses related to the client's individual needs.

Optional Hourly Care Management Fees

Care Management Fees are applied when active clients need advocacy and assistance in navigating available services and supports, either upon request or when necessary, in the discretion of the trustee.

* **Dual Roles.** Activation Fees are charged per client at the time of activation, not per legal role. Only one activation fee will apply when multiple legal roles are activated simultaneously for a single client. If there is a difference in the activation fee amount among the roles, the highest fee schedule would apply. When simultaneously serving a single client as POA and Trustee, or as trustee of multiple trusts for the same beneficiary, the assets managed under each role are combined for purposes of determining the annual fiduciary fee. There is no additional charge for serving as a Social Security Representative Payee when we are simultaneously serving in another fiduciary role.