CONSERVATORSHIP

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SIMPLIFIED ACCOUNT

Part 1: **Petition for Approval of Simplified Conservator's Account**

(Forms)

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CONSERVATORSHIP

INSTRUCTIONS for the SIMPLIFIED CONSERVATOR'S ACCOUNT FORM 9

I. GENERAL INFORMATION

Form 9 covers the Simplified Account of the Conservatorship. The Simplified Form 9 Account is used if the conservatorship consists of a small estate or has very little activity. Please note that you will use Form 9 throughout the conservatorship ***only if you ask the court*** and the ***court issues an order*** authorizing you, as conservator to file a simplified account. Form 9 is due on the anniversary of the date the letters were issued, unless otherwise ordered by the court.

It is most helpful to capture the financial information throughout the account reporting period rather than waiting to compile all the information just before completing and filing the account form(s). Also, keep in mind the specific dates of this last account reporting period so that you start and end recording the financial transactions during the correct reporting period.

The instructions for Form 9 and worksheets assume the conservator will complete the schedules and worksheets manually. However, if the conservator completes the form electronically (electronic access may be found at website at website at the Arizona Court's website under their Probate Law section) certain lines will automatically calculate and other lines will automatically populate, based on prior entries.

Depending on which form in the packet (see below the list of Form 9 components) you are preparing, certain columns on the schedules will be shaded. A shaded column means you do not include any information in those columns.

While the instructions in this document provide detailed guidance for completing each line and column in the required schedules, they may not cover all circumstances associated with your case. If you have questions regarding how to account for certain transactions, assets or liabilities, you may want to consult a tax advisor or financial officer.

II. Required Schedules and Worksheets

Schedule 1: Provides a summary statement of receipts and disbursements of the protected person's estate. Note: The conservator is also required to file supporting detail for Schedule 1 which provides an itemized listing of each receipt and disbursement. See Schedule 1 instructions for further detail.

Worksheet A: Required if your conservatorship budget includes "other receipts," "other disbursements," and "other administrative fees and costs."

Amended Budget: Although the amended budget is not a document the conservator must file with each account, it is required if the conservator projects any expense category in the most recently completed Schedule 1 to exceed either ten percent (10%) or $2,000,

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whichever is greater. The conservator is required to file the amended budget within thirty (30) days of identifying the projected change in expenses. The conservator should use the Schedule 1 format to complete the amended budget.

Schedule 2: Provides a summary of the value of the protected person's estate.

Worksheet B: Required if the conservator needs to report "other general assets," "other money-denominated assets, and "other debts" in Schedule 2.

Financial Statements: The account balance at the end of the accounting report period, for each financial account.

Transaction Log: Details all receipts and disbursements during the account reporting period. While the conservator is required to file a ***Transaction Log***, the specific format for the transaction log is not mandated. However, this optional format is available on the Superior Court judicial branch website, which provides assistance to the conservator in tracking receipts and disbursements on an ongoing basis.

Note: In addition to the above noted schedules and worksheets, the conservator may need to provide additional supporting documents requested by the court.

III. General Tips

1. Prepare:

- **Review** Form 9 and its worksheets to familiarize yourself with the information you, as the conservator, are required to report. Identify the appropriate forms to complete.
- **Assess** what records from the protected person you will need to complete the forms.
- **Gather** all the documentation you will need to complete the forms including bank statements, receipts, bills, investment account statements, property information, etc.

2. Fill in the Correct Columns:

- Depending on the form you complete, certain columns on the schedules will be shaded, which indicates you **do not include any information** in those columns.

3. Save your work for the next report:

- Save and print the form coversheet, schedules, worksheets, and any other supporting documentation. Saving the account reporting forms will assist the conservator with providing prior account information in future account reporting forms.

4. Review:

- Carefully examine all the required schedules, worksheets and attachments to be sure they are complete.

5. Form 9 Cover Sheet and Copies:

- Sign and date the form cover sheet only after you have reviewed the completed schedules and worksheets.

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- Photocopy all original Form 9 documents plus the cover sheet. Make at least three (3) copies of the entire original document stack plus as many as needed to provide to all interested persons.

6. Confidential Documents

- All Form 9 attachments, not including the form cover sheet, are confidential documents and are not available to the public for public inspection.
- When filing confidential documents with the Clerk's Office, place the original document in an envelope that bears the case name and number, the name of the document being filed, the name of the party filing the document, and the label "Confidential Document." (Rule 7(C)(2) Arizona Rules of Probate Procedure). The following documents are defined as "Confidential:"
    - Probate information form
    - Medical reports and records
    - Inventories and appraisements
    - Accounts
    - Credit reports
    - Any other document ordered by the court to be "confidential."

7. Take to the Clerk of Court, Probate Division

- File the form cover sheet, schedules, worksheets, and any other supporting documentation with the Probate Registrar or Clerk of the Court at the court that appointed you as conservator. Organize all required attachments in the same order as shown on the form cover sheet. Note: As indicated in your appointing order, you must also provide copies of the account to all interested persons.

8. Form Filing Due Dates and Account Reporting Periods

- **Form 9** and all associated documents are **due on the anniversary of the date the letters were issued.** However, the court may determine different dates.

9. Keep Your Records

- As conservator, you must maintain complete records of money received (i.e. income, social security benefits, retirement or pension income, etc.), money spent for the protected person (i.e. house payment or rent, utility bills, household expenses, food, clothing, medical care, etc.), and the current value of assets (such as bank accounts, investment accounts, vehicles, etc.) and liabilities or debts (such as the amount still owed on the protected person's house, credit card debt, and vehicle or other loans).
- If you complete the schedules electronically, it is important to save them on your computer for use in compiling future conservator accounts.

10. Successor Conservator: If you were appointed as a successor conservator to an existing conservatorship and this is your Conservator's account, you must include the prior conservator's information. You are not responsible for verifying the activity by the prior conservator or the accuracy of the information the prior conservator previously filed.

- Note that as successor conservator, you are also required to file an Inventory within 90 days after the conservator's letters are first issued. The inventory serves as the beginning balance for the conservatorship; therefore, the successor conservator's inventory should reflect all assets still belonging to the protected person at the time the successor conservator is appointed.

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IV. SPECIFIC INSTRUCTIONS

A. SCHEDULE 1 INSTRUCTIONS

Schedule 1 Heading

At the top of Schedule 1, insert the name of the protected person after it states, **In the matter of:** and insert the case number after it states, **Case No.** ***Example****: In the matter of "JANE DOE" and Case No. "PB-2000-123456."*

Column Instructions

Column A — If this is the first conservator's account using Form 9, you do not need to complete Column A.

If this is your second or subsequent conservator's account, information for Column A must be copied directly from Column B of last year's Schedule 1.

Column B — This is the column where the actual amount for the year just ended is reported. The actual amount should reflect the detail you have recorded on the Transaction Log throughout the year.

Note: In the Transaction Log, the conservator must provide an itemized list of all financial transactions (money received and money spent) that occurred in all financial accounts throughout the account reporting period. At a minimum, the information contained in the Transaction Log should include:

- ✓ Date of receipt or payment,
- ✓ Financial account where money was received or spent,
- ✓ Check number (if applicable)
- ✓ Payer (if money received) or payee (if payment was made),
- ✓ Purpose or description of the transaction, and
- ✓ Amount (money received or payment made).

The Transaction Log is a key document, as it provides the supporting detail for the receipts, disbursements, and administrative fee and cost totals reported in Schedule 1. Therefore, it is important to track income/receipts and expenses/disbursements using the same categories listed in Schedule 1. The subtotals for each category on the Transaction Log should include a line reference to show which line the amount corresponds with on Schedule 1.

DO NOT include transfers between cash or bank accounts on the transaction log, as a transfer into an account is not considered a receipt nor is a transfer from an account considered a disbursement.

Line 1 (Start Date of Account Reporting Period)

Two start dates are required:

1. Column A (Actual Results, Prior Period): Enter the start date of the prior period. You can find this date on Column A from the prior Form 9 filed last account period. (If this is the first time filing Form 9, **DO NOT** complete Column A).

2. Column B (Actual Results, Current Period): Enter the start date of the period just ended.

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Line 2 (End Date of Account Reporting Period)

Enter the end date for the accounting period. Often, the end date is a one-year period; therefore, the end date will be exactly one day before: the start date of the next account period. For example:

Start Date (Current Period)	End Date (Current Period)	Start Date (Next Period)
1/10/2012	***1/9/2013***	1/10/2013

Receipts (Money Received): Lines 3 through 8

Receipts include any money received, whether income, sale of any general estate asset, or money received from any loan to the estate. Include on Schedule 1 only the money the estate actually received or is expected to receive during the account period. **DO NOT** account for a receipt on two different lines.

> ✓ If there is no information to report for a receipt category, indicate by placing "0" in that line.

Line 3 (Retirement and Disability Income)

Enter all regular retirement or disability income. ***Examples:*** Social Security, Railroad Retirement, pension benefits, Social Security Disability, Supplemental Security Income, and worker's compensation benefits. **DO NOT** include payments received from tax-deferred investments, such as 401K and IRA funds; include these receipt sources on line 7.

Line 4 (Annuities, Structured Settlements, and Trust Income)

Enter all income from annuities, structured settlements or trusts. *Note: These terms are defined in the Definitions section of the General Instructions* at http://www.azcourts.gov/Portals/151/Forms/Form8Instructions.pdf

Line 5 (Wages and Earned Income)

Enter all wages and earned income of the protected person.

Line 6 (Investment and Business Income)

Enter all investment and business income. ***Examples***: Interest, dividend, rent, and royalty income. Note: if interest earned on an investment or retirement account is returned to the fund balance, rather than as a separate amount paid to the protected person, **DO NOT** include as income (this information will be reported in Schedule 2).

Line 7 (Other Receipts)

Enter other receipts that are not already included on lines 3 through 6. ***Examples:*** *Any distributions from tax-deferred investments, such as 401K or IRA funds, any amount from selling an asset, or the proceeds from any new loan to the protected person's estate.*

Line 8 (Total Receipts)

Add lines 3 through 7. *If completing the form electronically, the total will automatically calculate.*

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Disbursements (Money Spent for Protected Person): Lines 9 through 15

> ✓ If there is no information to report for a disbursement category, indicate by placing "0" in that line.

Line 9 (Food, Clothing, and Shelter)

Enter the amount of disbursements for food, clothing and shelter (comprised of household expenses, care facility costs and personal care expenses) for the protected person. Items in this disbursement category include, but are not limited to, the following examples:

- *Food and Clothing* – groceries, clothing, and toiletries.
- *Household Expenses* – home mortgage payments, utilities (including electric, gas, water, telephone and cable), and homeowners association fees.
- *Care Facility* – regular fees to a care facility.
- *Personal Care* – companion care, home care, and transportation.

> Payments made for food, clothing and shelter are those considered essential for survival even if there are less expensive alternatives.

Line 10 (Medical Costs)

Enter the amount of medical expenses for the protected person, which includes medical, dental, vision and hearing. ***Examples:*** *Medical equipment and supplies (including incontinent supplies, or adult diapers), prescription and non-prescription medicines, medical insurance premiums and co-pays.*

Line 11 (Personal) Allowance)

Enter the amount of money provided directly to the protected person as a spending allowance. You **DO NOT** have to report how the protected person spent the money, as the money is no longer considered part of the conservatorship estate once you provide it to the protected person.

Line 12 (Payments on Debt)

Enter the amount of payments for the protected person's debts, such as loans and personal debts. ***Examples****: Monthly payments car payments, monthly credit card payments, payments on loans taken out to cover the care and payments for care services of the protected person.*

Payments on debt should not include money owed in the current account reporting period for services received in the prior account reporting period. For example, if the fiduciary earned a fee in one period, but the fee is paid in a later period, the fee is reported as an expense paid on line 16 (fiduciary fees and costs) when expected to be paid. Any operating bills of the conservatorship are treated in the same manner, such as fees to care providers that are incurred but not paid until a later year.

Line 13 (Discretionary Expenses)

Enter the amount of discretionary (optional) expenses. Discretionary expenses include all goods and services provided to the protected person that are not essential for survival but are meant to improve or prolong the quality and enjoyment of life. ***Examples***: *Entertainment, dining out, and vacation costs.*

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Line 14 (Other Disbursements)

Enter other disbursements that are not already included on lines 9 through 13. ***Examples:*** *The purchase of an asset (such as a vehicle, computer or a cash down payment on a residence), tax payments, or stock or mutual fund purchases.* You should also include in other disbursements payments that are made for any dependent(s) of the protected person.

Line 15 (Total Disbursements For Protected Person)

Add lines 9 through 14. *If completing the form electronically, the total will automatically calculate.*

Disbursements (Money Spent for Administrative Fees and Costs): Lines 16 through 20

> ✓ If there is no information to report for a disbursement category, indicate by placing "0" in that line.

Line 16 (Fiduciary Fees And Costs

Enter the amount of fiduciary fees and costs for the account reporting period. Fees are compensation paid to the fiduciary. Costs include administrative charges that are authorized in the Statewide Fee Guidelines, such as filing fees and postage.

Line 17 (Fiduciary's Attorney Fees and Costs)

Enter the amount of fiduciary's attorney fees and costs for the account reporting period.

Line 18 (Protected Person's Attorney Fees and Costs)

Enter the fees and costs for the protected person's attorney, for the account reporting period, including court-appointed counsel and guardian ad litem, if paid by the protected person's estate.

Line 19 (Other Administrative Fees and Costs)

Enter other administrative fees and costs for the account reporting period that are not already included on lines 18 through 20. **Examples**: *Payments made to an appraiser, financial advisor, court investigator, or accountant.*

Line 20 (Total Administrative Fees and Costs)

Add lines 16 through 19. *If completing the form electronically, the the total will automatically calculate.*

Line 21 (Total Disbursements)

Add line 17 and line 22. *If completing the form electronically, the subtotal will automatically calculate.*

Line 22 [Total Surplus/ (Total Shortfall)]

Subtract line 21 from line 8 (i.e. line 8 minus line 21).
If completing the form electronically, the total will automatically calculate.

If the amount is a positive number, this means there is a surplus of cash flow in the estate. If the amount is a negative number, this means there is cash flow shortfall for the estate (or the estate does not have enough receipts to cover all disbursements). Please note: to indicate a negative number, place parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. ***Example:*** Negative $1,000 is shown as -1,000 or (1,000).

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SCHEDULE 2
(Statement of Net Assets and Reconciliation)

Schedule 2 Heading At the top of Schedule 2, insert the name of the protected person after it states, "In the matter of:" and insert the case number after it states, "Case No." ***Example***: In the matter of "JANE DOE" and Case No. "PB-2000-123456."

Column Instructions: Complete **Columns A through C** for Form 9:

Column A Complete Column A to display information about the estate's net assets from your last report. The information you will need to fill in each category in Column A will be different, depending on if this is the first Conservator's account or subsequent accounts:

- If this is your first Conservator's account using Form 9, you will need to complete Column A by summarizing the valuations that you provided on the Inventory you filed 90 days after your letters of conservator were issued.

- If this is not your first Conservator's account, this summary information can be copied directly from Column B of last year's SCHEDULE 2.

Column B Enter the Updated Valuations for the Period Just ended. The updated valuation will reflect any additions, deletions, and changes in value of net assets. The conservator is not expected to provide updated valuations for general asset items, unless significant changes occurred in those estate assets during the account reporting period.

Column C Complete Column C to provide an Explanation of Change in the value, additions, or deletions of the net assets or debts. If more space is required, include supporting detail on a separate document. Make sure to include the protected person's name, the case number, start date and end date of the account periods, and the form number (i.e. Form 9). The explanation should provide sufficient detail for the court to understand the change(s) that occurred, particularly when there are multiple changes within the same category.

Section 1: Net Assets (Inventory)

Line 1 (Inventory Value Report Date) Two dates are required:

1. Column A (Inventory Summary): The date of the inventory (If this is your second or subsequent conservator's account, you can find the date on last year's Schedule 2, Column B, line 1).

2. Column B (Updated Valuations for Period Just Ended): The end date of your current conservator's account (found on Schedule 1, Column C, line 2). *If completing the form electronically, the date is automatically entered.*

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General Assets, Excluding Cash and Bank Accounts: Lines 2 through 9

> ✓ If there is no information to report for an expense category, indicate by placing "0" in that line.

Line 2 (Real Estate)

Enter the value of real estate owned by the estate. ***Examples***: *The protected person's residence, rental or vacation real estate, and cemetery plots*. Remember to enter the fair market value of the real estate without deducting any amount still owed on the real estate, such as liens or mortgage balance; the amount owed on real estate will be entered on line 17.

Line 3 (Vehicle(s))

Enter the value of vehicles owned by the estate. ***Examples:*** *Personal automobile(s), motorcycle, golf cart, watercraft, airplane, or recreational vehicle.*

Line 4 (Business Ownership Interests)

Enter the value of any business ownership interests, such as a family business. **DO NOT** list shares (i.e. stocks and mutual funds) in a publicly traded corporation; this information will be included on line 6 (or line 7, if tax-deferred).

Line 5 (Household Items and Personal Effects)

Enter the value of household items and personal effects owned by the protected person. ***Examples***: *Items within the protected person's primary residence, such as furniture, televisions, computers, clothing, costume jewelry, and displayed collectible items.* However, **DO NOT** include on line 5 any household or personal effects that are of significant value, such as precious jewelry and valuable collections, that might be sold to provide additional funding for the protected person's care; these items will be listed in Worksheet B and included in the total value on line 8.

Line 6 (Stocks, Bonds, and Mutual Funds - Not Tax-Deferred)

Enter the present value of stocks, bonds, mutual funds, and other marketable securities. ***Examples:*** *Savings bonds and bearer bonds.*

Line 7 (Tax-Deferred Assets)

Enter the present value of tax-deferred assets. ***Examples:*** *IRA and 401(K) accounts, tax-deferred cash accounts, certificates of deposit, savings accounts, and brokerage accounts.*

Line 8 (Other General Assets)

Enter the present value of all other assets that are not already listed in lines 2 through 7. ***Examples:*** Valuable collections (including coin collections), precious jewelry, the cash value of insurance policies or prepaid benefits such as prepaid funeral plans. **DO NOT** include cash and regular bank accounts; this information will be accounted for on lines 10 through 15.

Use Worksheet B to provide an itemized list and the total amount of the protected person's other general assets that are not included in lines 2 through 7. You will report other general assets in Column B for the Updated Valuations of the inventory. Add all other general assets and place the total in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 8,

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Schedule 2. *If completing the form using Excel, the total will be automatically calculated and entered on line 8, Schedule 2. If completing the form electronically, the total will be automatically calculated and entered on line 8, Schedule 2.*

Line 9 (Total General Assets) Add lines 2 through 8. *If completing the form electronically, the* total *will automatically calculate.*

Cash and Regular Bank Accounts: Lines 10 through 14

> ✓ If there is no information to report for an expense category, indicate by placing "0" in that line.

Line 10 (Bank Accounts-Restricted Access) Enter the total cash balance of bank accounts that are court-restricted; this means funds may not be withdrawn without a court order. ***Examples***: Checking, savings, certificates of deposit, money market accounts, and all other similar accounts, whether in a bank, credit union, savings and loan, or other similar financial institution. **DO NOT** include any tax-deferred accounts that were listed on line 7.

Line 11 (Bank Accounts-Unrestricted Access) Enter the total cash balance of bank accounts that are NOT court-restricted; this means funds may be withdrawn without a court order. ***Examples***: Checking, savings, certificates of deposit, money market accounts, and all other similar accounts, whether in a bank, credit union, savings and loan, or other similar financial institution.

Line 12 (Cash on Hand) Enter the amount of currency that you have on behalf of the estate. Remember, any coin collection with value above the face value of the coins should be reported as an "Other General Asset" on line 8.

Line 13 (Other Money-Denominated Assets) Enter the present value of other money-denominated assets with a cash value that are not already listed in lines 10 through 12. ***Examples***: *Cash card or gift card.* These assets are similar to money in a bank account or cash on hand and do not change in value by market fluctuation, except by receipt of a dividend or interest.

Use Worksheet B to provide a description and the total amount of the protected person's other money-denominated assets that are not included in lines 10 through 12. Add all other money-denominated assets and place the total in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 13, Schedule 2. *If completing the form using Excel, the total will be automatically calculated and entered on line 13, Schedule 2.*

Line 14 (Total Cash and Bank Accounts) Add lines 10 through 13. *If completing the form electronically, the total will automatically calculate.*

Line 15 (Total Available Assets) Add line 9 and line 14. *If completing the form electronically, the total will automatically calculate.*

Liabilities (Debt): Lines 16 through 18

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Line 16 (Bills & Payables More Than 30 Days Old) Enter the amount of past-due bills and payables more than 30 days old plus ALL fiduciary and attorney fees and costs for services already provided but not yet paid, as of the end of the account period.

Use Worksheet B to provide an itemized list and total amount of the protected person's bills and payables more than 30 days old at the end of the account period. Add all bills and payables and place the total in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 16, Schedule 2. *If completing the form electronically, the total will be automatically calculated and entered on line 16, Schedule 2.*

Line 17 (Other Debts) Enter the amount of other debts not already included on line 16. Other debts include bills and payables less than 30 days old. ***Examples***: *Notes, mortgages, credit cards and personal loans.*

Use Worksheet B to provide a description and total balance amount of the protected person's other debts. Add all other debts and place the total in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 17, Schedule 2. *If completing the form electronically, the total will be automatically calculated and entered on line 16, Schedule 2.*

Line 18 (Total Liabilities) Add line 16 and line 17. *If completing the form electronically, the total will automatically calculate.*

Line 19 (Net Assets) Subtract line 18 from line 15 (i.e. line 15 minus line 18). *If completing the form electronically, the amount will automatically calculate.*

If the amount of total liabilities (line 18) is greater than the amount of total available assets (line 15), indicate the value of net assets as a negative value by placing parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. ***Example***: negative $5,000 is indicated as -5,000 or (5,000).

Section 2: Reconciliation of Conservator's Account

This reconciliation helps verify that the estate value at the end of the account period accurately reflects additions (receipts) and subtractions (disbursements) and changes in value of estate assets.

Line 20 (Starting Cash Balance) Enter the starting cash balance amount from Schedule 2, Column A, line 14. *If completing the form electronically, the amount will automatically be entered on this line.*

Line 21 (Total Receipts) Enter the total receipts from Schedule 1, Column C, line 8. *If completing the form electronically, the amount will automatically be entered on this line.*

Line 22 (Available Funds) Add line 20 and line 21. *If completing the form electronically, the amount will automatically calculate.*

Line 23 (Total Disbursements) Enter the total disbursements from Schedule 1, Column B, line 21. *If completing the form electronically, the amount will automatically be entered on this line.*

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Line 24 (Ending Cash Balance) Subtract line 23 from line 22 (i.e. line 22 minus line 23). The ending cash balance on line 24 should equal the total cash and bank accounts on Schedule 2, Column B, line 14). **If these amounts do not match, there is an error in the report.** *If completing the form electronically, the amount will automatically calculate.*

SCHEDULE 3
(Statement of Sustainability of Conservatorship)

The information provided on this schedule is a good faith estimate based upon the information that is reasonably available to you. This schedule requires you to share what you believe to be true in this particular case for this particular protected person, not what you can prove to be true.

> ✓ The objective of the conservator must always focus on the protected person's best interests, while respecting the protected person's wishes to the extent they are not inconsistent with the protected person's best interest.

Schedule 3 Heading At the top of Schedule 3, insert the name of the protected person after it states, "In the matter of:" and insert the case number after it states, "Case No." ***Example***: In the matter of "JANE DOE" and Case No. "PB-2000-123456."

Column Instructions

Column A Provides the sustainability estimate from the prior account reporting period. Copy the information directly from Column B of last year's Schedule 3, including the start and end dates. For Form 9, if this is the first conservator's account using Form 9, you do not need to complete Column A.

Column B Complete Column B to provide an estimated sustainability of the conservatorship. Your estimate should be based upon the most recent information that is reasonably available to you and should include any significant change of circumstances for the protected person (such as a medical deterioration which requires a different level of care), even if the change occurred after the end of the account period but before the Schedule 3 filing date.

Column C Complete Column C to provide an Explanation of Change in the value, additions, or deletions of the net assets or debts. If more space is required, include supporting detail on a separate document. Make sure to include the protected person's name, the case number, start date and end date of the account periods, and the form number. (i.e. Form 9) The explanation should provide sufficient detail for the court to understand the adjustment(s), particularly when there are multiple adjustments within the same category.

Line Instructions

Line 1 (Report Date of Sustainability Estimate) Enter the date of each report of sustainability, which is the end date of the account reporting period. Two dates are required on Line 1:

1. Column A (Sustainability Estimated in prior period): Enter the date of the prior estimate (found on Schedule 1, Column A, line 2).

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2. Column B (Updated Sustainability Estimated): Enter the date of your new estimate of sustainability (found on Schedule 1, Columns B & C, Line *If completing the form electronically, the date is automatically inserted.*

Net Assets Available to Conservatorship: Lines 2 through 4

In Schedule 2, you calculated the net assets of the conservatorship, however, there may be additional factors that may impact the protected person's estate going forward, such as money received from an inheritance or a personal injury claim. Also, some assets may be needed for known one-time expenditures, such as a major medical expense or the startup costs for the conservatorship. Once these adjustments are made, if any, the remaining net assets should be available to meet the typical or recurring needs of the protected person from this point forward.

Line 2 (Net Assets) Enter the value of the Net Assets available to the estate, found on Schedule 2, line 19, Column A and B, respectively. *If completing the form electronically, the amount is entered automatically.*

Line 3 (Adjustments) Enter zero, unless an adjustment to the available Net Assets is required. Adjustments would include any expected new and significant receipts or disbursements. If adjustments are necessary:

- ✓ Enter as a positive value any new and significant receipts/assets you expect to come into the conservatorship, such as an inheritance or a personal injury award.
- ✓ Enter as a negative value any assets that need to be used to satisfy any planned, one-time, significant expenditures. ***Examples:*** *One-time medical costs, large repairs, or the cost to stabilize the conservatorship.* If the adjustment amount is negative, place parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. ***Example:*** A negative adjustment of $5,000 would be entered as -5,000 or (5,000).
- ✓ Enter as a negative value any assets that are not considered assets you can liquidate to provide additional funding for the estate. **Example**: Prepaid funeral plans must be accounted for on the inventory, but should be subtracted from net assets to determine sustainability, as they are considered irrevocable and cannot be sold for cash.

Use Worksheet C to provide a description and amount of the adjustment(s) to the net assets. Add all of the adjustment amounts and place the total in the upper right corner of the worksheet. Copy the total onto line 3, Column B, Schedule 3. *If completing the form electronically, the total will be automatically calculated and entered on line 3, Column B, Schedule 3.* Remember to also complete Column E in Schedule 3 to provide a brief explanation of the adjustment.

Line 4 (Adjusted Net Assets) This is your estimate of the assets that will be available to meet the on-going needs of the protected person. If the adjustment in line 3 is a positive value, add line 2 and line 3. If the adjustment amount in line 3 is a negative value, subtract line 3 from line 2 (i.e. line 2 minus line 3).

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Remember to indicate a negative value by placing parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form, such as a negative $5,000 would be shown as -5,000 or (5,000). *If completing the form electronically, the amount is automatically calculated.*

Example: If the net asset value on line 2 has a positive value of $100,000 and line 3 has a positive value of $5,000; add both numbers and place 105,000 on line 4. However, if line 3 has a negative value of ($8,000), you would subtract the $8,000 on line 3 from the $100,000 on line 2 to get an adjusted net asset amount of $92,000.

Recurring Cash-Flow Total Surplus/(Total Shortfall): Lines 5 through 7

In Schedule 1, you calculated the budgeted net income or net expenses of the conservatorship; however, there may be additional factors that may change the ongoing and typical receipts and disbursements going forward.

Line 5 (Total Surplus/ (Total Shortfall))

Enter the value of the cash flow surplus or shortfall for the estate as calculated on Schedule 1, line 22, columns A and C, respectively. If the amount on line 22 is a positive number (total surplus), enter the amount as a positive number. If the amount on line 22 is a negative number (total shortfall), a negative number by placing parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. *If completing the form electronically, the amount will automatically calculate.*

Line 6 (Adjustments)

Enter zero, unless an adjustment is required. If an adjustment is necessary:

- ✓ Enter as a positive value any significant or recurring receipts that were not recognized (or not fully recognized) when calculating the net income or net expenses for the year just ended, such as a new source of income like disability benefits.

- ✓ Enter as a positive value any significant one-time disbursements that were recognized as an expense when calculating the net income or net expenses for the year just ended. ***Examples:*** *One-time medical costs, large repairs, or the cost to stabilize the conservatorship.*

- ✓ Enter as a negative value any significant and recurring disbursement that was not recognized (or not fully recognized) when calculating the net income or net expenses for the year just ended. ***Example:*** *New or increased expenses for the protected person's care.*

Use Worksheet C to provide a description and amount of the adjustment. Note: if adjustment is an expense indicate a negative number by placing parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. Add all of the adjustment amounts and place the total in the upper right corner of the worksheet (Remember any negative value should be subtracted from any positive value for the net result). Copy the total onto line 6, Column B, Schedule 3. *If completing the form electronically, the total will be automatically calculated and entered on line 6, Column B, Schedule 3.* Remember to

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also complete Column E in Schedule 3 to provide a brief explanation of the adjustment.

Line 7 (Adjusted Cash-Flow Total Surplus/ (Total Shortfall))

The amount on this line provides an estimate of cash flow the conservatorship expects on a regular and ongoing basis. If the adjustment amount in line 6 is a positive value, add line 5 and line 6. If the adjustment amount in line 6 is a negative value, subtract line 6 from line 5. *If completing the form electronically, the amount is automatically calculated.*

If line 7 is a positive value, you are estimating that the conservatorship is sustainable because the conservatorship is expected to produce more income than it spends.

Line 8 (Enter Adjusted Net Assets)

Enter the amount calculated on line 4. *If completing the form electronically, the amount is automatically entered.*

Line 9 (Enter Adjusted Total Surplus/(Total Shortfall))

Enter the absolute value of the amount calculated on line 7 here. This means you will enter a positive number for the value that is shown on line 7, even if it is a negative number. ***Example:*** Enter 5,000 for negative $5,000. *If completing the form electronically, the amount is automatically entered.*

Line 10 (Estimated Years of Sustainability)

This is the estimated number of years the conservatorship can fund the protected person's regular and ongoing expenses before the entire net estate is depleted. To calculate, divide line 8 by line 9. *If completing the form electronically, the estimate will automatically calculate.*

Line 11 (Is the Conservatorship Sustainable?)

Enter "Yes" if the Years of Sustainability, as indicated on line 10 is equal to or greater than the number of years the protected person is expected to need care or fiduciary services. Otherwise, enter "No."

Line 12 (Management Plan from Prior Period and Going Forward)

If this is the first conservator's account form you are filing, you do not need to complete the first box at the bottom of the schedule. If you entered "No" on line 11, Column B, indicate your management plan for the conservatorship going forward in the second box at the bottom of the schedule. Since the estate is not expected to last the entire length of time the protected person needs care or fiduciary services, the plan shall include how the future care and needs of the protected person will be met. ***Example:*** There may be a need to adjust the protected person's standard of living or a future need for public assistance.

Please remember you remain responsible for protecting this estate until you are discharged and relieved of this responsibility. If you distribute the assets without authority, you can be personally liable for any improper distribution.

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SCHEDULE 3
(Statement of Sustainability of Conservatorship)

Since Form 9 is the Simplified Conservator's account, you are not required to complete Schedule 3 for Form 9.

NOTE: Once you have double checked your documentation, complete the Form 9 cover sheet and sign the conservator's certification at the bottom of the cover sheet page. By signing the certification, you are acknowledging to the court that you have read and reviewed the accompanying schedules, worksheets and any other supporting details you are providing, and that you have a good faith belief the information is true, accurate and complete to the best of your knowledge.

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CONSERVATORSHIP

INSTRUCTIONS for the AMENDED BUDGET

I. GENERAL INFORMATION

A. WHO should file the AMENDED BUDGET?

- The Conservator or Guardian/Conservator responsible for the protected person's or ward's account/finances files the Amended Budget when the budget conditions (described below) occur.

B. WHEN should I file the AMENDED BUDGET?

- When the Conservator or Guardian/Conservator **identifies a projected change in expenses**, he or she must file the amended budget.
    - When the **projected change in expenses will exceed 10 percent or $2,000 of** the **original budgeted amount** - whichever value is **greater**.

- Within **thirty days** of **identifying the projected change** in expenses, the Conservator or Guardian/Conservator must file the Amended Budget form.

C. HOW do I make an AMENDED BUDGET?

- The Conservator or Guardian/Conservator should use the Amended Budget containing the Schedule 1 format in the Forms packet. (Note: instructions on the following pages)

D. WHAT do I do with the AMENDED BUDGET after I complete it?

- After you complete AMENDED BUDGET in the Schedule 1 format, you would complete Worksheet A to show supporting detail for any other receipts, other disbursements for the protected person, or other administrative fees and costs. Check your work.
- Collect the documentation you will need to show the projected change in expenses.
- Assemble the AMENDED BUDGET and the above documentation with the FORM 6 Coversheet, and FORM 6 Account Form.
- Sign
- Prepare to photocopy and file the document package with the Probate Clerk.

II. SPECIFIC INSTRUCTIONS for AMENDED BUDGET

Pursuant to *Arizona Rules of Probate Procedure* 30.3(D), the conservator shall file an amendment to the budget and provide notice in the same manner as the initial budget within thirty days after reasonably projecting that the expenditures for any specific category will exceed the approved budget by ten percent (10%) or $2,000, whichever is greater. It should be noted however, the budget amount

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requirement is subject to change. Therefore, you should check with the court to verify the current requirement for filing an amended budget.

The conservator should use the Schedule 1 instructions (see below) and format to complete the amended budget. Remember to use the amended budget information for the account period just ended when completing Column B on Schedule 1.

A. Confidentiality

All attachments, not including the form cover sheet, are confidential documents and are not available to the public for public inspection. Pursuant to Rule 7(C)(2) *Arizona Rules of Probate Procedure*, when filing confidential documents with the Clerk's Office, place the original document in an envelope that bears the case name and number, the name of the document being filed, the name of the party filing the document, and the label "Confidential Document." The following documents are defined as "confidential:

- Probate information form
- Medical reports and records
- Inventories and appraisements
- Accounts
- Credit reports
- Any other document ordered by the court to be "confidential."

B. AMENDED BUDGET SCHEDULE 1 Instructions:

(Statement of Receipts and Disbursements)

Schedule 1 Heading At the top of Schedule 1, insert the name of the protected person after it states, **In the matter of:** and insert the case number after it states, **Case No.** ***Example****: In the matter of "JANE DOE" and Case No. "GC-2000-123456."*

Column Instructions For Form 6, you are required to complete **Columns B through F**:

Column B Enter the budget amount for the year just ended. You can copy this information from Form 5, Schedule 1, Column F. Note: If you filed an amended budget, enter the amount from the most recently filed budget.

Column C Enter the actual amount for the year just ended. The actual amount should reflect the detail you have recorded on the Transaction Log throughout the year.

When you completed Form 5, you presented a budget based on the first nine months of the conservatorship. The actual amount you report in Column C in Form 6 must reflect the actual amount for the same 9-month period. Therefore, you would multiply the actual monthly amount by 9 to obtain the total actual results for Column C.

Column D Column D shows the difference (deviation) between the budget and the actual results. To calculate, subtract the amount in Column C from the amount in Column B. *If completing the form electronically, the amount will automatically calculate.*

Note: If the conservatorship experienced any unusual or significant activity that caused large differences between the budgeted amount and actual results, provide an explanation as an attachment to the account.

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Column E — Column E shows the percentage difference (deviation) between the budget and the actual results. To calculate, divide Column D by Column B and multiply that amount by 100. *If completing the form electronically, the amount will automatically calculate.*

Note: In the Transaction Log, the conservator must provide an itemized list of all financial transactions (money received and money spent) that occurred in all financial accounts throughout the account reporting period. At a minimum, the information contained in the Transaction Log should include:

- ✓ Date of receipt or payment,
- ✓ Financial account where money was received or spent,
- ✓ Check number (if applicable)
- ✓ Payer (if money received) or payee (if payment was made),
- ✓ Purpose or description of the transaction, and
- ✓ Amount (money received or payment made).

The Transaction Log is a key document, as it provides the supporting detail for the receipts, disbursements, and administrative fee and cost totals reported in Schedule 1. Therefore, it is important to track income/receipts and expenses/disbursements using the same categories listed in Schedule 1. The subtotals for each category on the Transaction Log should include a line reference to show which line the amount corresponds with on Schedule 1.

DO NOT include transfers between cash or bank accounts on the transaction log, as a transfer into an account is not considered a receipt nor is a transfer from an account considered a disbursement.

Column F — This is where you present a budget for the coming year, using a 12-month period. ***Example:*** Monthly receipts will be multiplied by 12 (i.e. $1,000 per month in retirement income X 12 months = $12,000 budgeted retirement income). *If completing the form electronically, the annual amount **will not** automatically calculate.*

Line Instructions

Line 1 (Start Date of Account Reporting Period)

Two start dates are required:

1. Columns B & C (Budget and Actual Results, Period Just Ended): Enter the date the letters of conservator were issued. This is the same start date you used in Form 5. (***Example***: 1/10/2012).

2. Column F (Budget Current Year): Enter the date which immediately follows the end date provided on Form 5. For example:

End Date (Form 5)	Start Date (Form 6)
10/31/2012	***11/1/2012***

If completing the form electronically, once you enter the end date for the period just ended (Columns B and C, line 2), the start date for the current year (Column F, line 1) will be automatically be populated.

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Line 2 (End Date of Account Reporting Period

Two end dates are required for Form 6:

1. Columns B and C (Budget & Actual Results, Period Just Ended): Enter the last day of the 9th month after the letters of conservator were issued. **Example**:

(Letters Issued) Start Date	→	9 months from Issue Date	→	End Date
1/10/2012		10/10/2012		***10/31/2012***

2. Column F (Budget, Current Year): Enter the date which is one year after the end date indicated on Form 5, Schedule 1, Column F, Line 2). **Example**:

End Date (Form 5, Schedule 1, Column F, Line 2)	End Date (Form 6)
10/31/2012	***10/31/2013***

Receipts (Money Received): Lines 3 through 10

Receipts include any money received, whether income, sale of any general estate asset, or money received from any loan to the estate. Include only the money the estate actually received or is expected to receive during the account period. **DO NOT** account for a receipt on two different lines. ***Remember, the actual results for receipts (Column C) on Form 6 cover only the first nine months of the conservatorship, whereas the current year budget (Column F) should cover the full 12 months of the year.***

> ✓ If there is no information to report for a receipt category, indicate by placing "0" in that line.

Line 3 (Retirement and Disability Income)

Enter all regular retirement or disability income. ***Examples:*** Social Security, Railroad Retirement, pension benefits, Social Security Disability, Supplemental Security Income, and worker's compensation benefits. **DO NOT** include payments received from tax-deferred investments, such as 401K and IRA funds; include these receipt sources on line 7.

Line 4 (Annuities, Structured Settlements, and Trust Income)

Enter all income from annuities, structured settlements or trusts. *Note: These terms are defined in the Definitions section of the General Instructions*.

Line 5 (Wages and Earned Income)

Enter all wages and earned income of the protected person.

Line 6 (Investment and Business Income)

Enter all investment and business income. ***Examples***: Interest, dividend, rent, and royalty income. Note: if interest earned on an investment or retirement account is returned to the fund balance, rather than as a separate amount paid to the protected person, **DO NOT** include as income (this information will be reported in Schedule 2).

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Line 7 (Other Receipts)

Enter other receipts that are not already included on lines 3 through 6. ***Examples:*** *Any distributions from tax-deferred investments, such as 401K or IRA funds, any amount from selling an asset, or the proceeds from any new loan to the protected person's estate.*

Use Worksheet A to list and enter budgeted amounts for other receipts (Column F). Add all other receipts and place the totals for the account period in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 7, Schedule 1. *If completing the form electronically, the total will be automatically calculated and entered on line 7, Schedule 1.*

Line 8 (Total Receipts)

Add lines 3 through 7. *If completing the form electronically, the total will automatically calculate.*

Line 9 (Assets/Liabilities as Receipts)

Enter the amount of money you expect the conservatorship to receive that is already included in line 8 that will come from selling or liquidating an asset or from a new debt or liability. ***Examples:***

- When selling or liquidating an asset, such as a home for the protected person, the amount received for the sale is entered on line 7 and on line 9.
- When borrowing money to pay bills for the protected person, the amount of the new loan is entered on line 7 and on line 9 in Schedule 1 and included as a liability on Schedule 2, line 17.
- If you expect a required minimum distribution from an IRA fund which pays out the earnings as well as some amount of the principal, enter the total distribution on line 7 and enter the amount of the principal expected on line 9.
- If you expect the proceeds from an installment sale over a period of years, and this year you expect interest on the unpaid balance plus a payment on the balance due, enter the total payment expected this year on line 7 and enter the principal portion of the amount received on line 9.

It is important for the court to know whether the conservatorship can meet the future needs of the protected person for as long as he or she needs fiduciary care and services. Therefore, the court needs to know how much of the budgeted receipts already reported will result from selling or liquidating assets or from borrowing money. By subtracting these receipts from the total receipts reported in lines 3 through 7, the court will have a better picture of how long the protected person's estate can last to cover all expenses.

Line 10 (Total Income Included in Receipts)

Subtract line 9 from line 8 (i.e. line 8 minus line 9). *If completing the form electronically, the total will automatically calculate.*

Disbursements (Money Spent for Protected Person): Lines 11 through 17

Remember, the actual results for disbursements (Column C) on Form 6 cover only the first nine months of the conservatorship, whereas the current year budget (Column F) should cover the full 12 months of the year.

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✓ If there is no information to report for a disbursement category, indicate by placing "0" in that line.

Line 11 (Food, Clothing, and Shelter)

Enter the amount of disbursements for food, clothing and shelter (comprised of household expenses, care facility costs and personal care expenses) for the protected person. Items in this disbursement category include, but are not limited to, the following examples:

- *Food and Clothing* – groceries, clothing, and toiletries.
- *Household Expenses* – home mortgage payments, utilities (including electric, gas, water, telephone and cable), and homeowners association fees.
- *Care Facility* – regular fees to a care facility.
- *Personal Care* – companion care, home care, and transportation.

Payments made for food, clothing and shelter are those considered essential for survival even if there are less expensive alternatives.

Line 12 (Medical Costs)

Enter the amount of medical expenses for the protected person, which includes medical, dental, vision and hearing. ***Examples:*** M*edical equipment and supplies (including incontinent supplies, or adult diapers), prescription and non-prescription medicines, medical insurance premiums and co-pays.*

Line 13 (Personal) Allowance)

Enter the amount of money provided directly to the protected person as a spending allowance. You **DO NOT** have to report how the protected person spent the money, as the money is no longer considered part of the conservatorship estate once you provide it to the protected person.

Line 14 (Payments on Debt)

Enter the amount of payments for the protected person's debts, such as loans and personal debts. ***Examples****: Payments on an outstanding car loan, payments on outstanding credit card debt, payments on loans taken out to cover the care and payments for care services of the protected person.* **DO NOT** include payments on the protected person's home mortgage here; those payments should be reported on line 11 (food, clothing and shelter).

Line 15 (Discretionary Expenses)

Enter the amount of discretionary (optional) expenses. Expenses in this category include all goods and services provided to the protected person that are not essential for survival but are meant to improve or prolong the quality and enjoyment of life. ***Examples***: *Entertainment, dining out, and vacation costs.*

Line 16 (Other Disbursements)

Enter other disbursements that are not already included on lines 11 through 15. ***Examples:*** *The purchase of an asset (such as a vehicle, computer or a cash down payment on a residence), tax payments, or stock or mutual fund purchases.* You should also include in other disbursements payments that are made for any dependent(s) of the protected person.

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Use Worksheet A to list and enter budgeted amounts for other disbursements. Add all other disbursements and place the totals for the account period in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 16, Schedule 1. *If you are completing the form electronically, the total will be automatically calculated and entered on line 16, Schedule 1.*

Line 17 (Total Disbursements For Protected Person)

Add lines 11 through 16. *If completing the form electronically, the total will automatically calculate.*

Disbursements (Money Spent for Administrative Fees and Costs): Lines 18 through 22

Remember, the actual results for expenses (Column C) on Form 6 cover only the first nine months of the conservatorship, whereas the current year budget (Column F) should cover the full 12 months of the year.

- ✓ If there is no information to report for a disbursement category, indicate by placing "0" in that line.

Line 18 (Fiduciary Fees And Costs

Enter the amount of fiduciary fees and costs for the account reporting period. Fees are compensation paid to the fiduciary. Costs include administrative charges that are authorized in the Statewide Fee Guidelines, such as filing fees and postage.

Line 19 (Fiduciary's Attorney Fees and Costs)

Enter the amount of fiduciary's attorney fees and costs for the account reporting period.

Line 20 (Protected Person's Attorney Fees and Costs)

Enter the fees and costs for the protected person's attorney, for the account reporting period, including court-appointed counsel and guardian ad litem, if paid by the protected person's estate.

Line 21 (Other Administrative Fees and Costs)

Enter other administrative fees and costs for the account reporting period that are not already included on lines 18 through 20.
Examples: *Payments made to an appraiser, financial advisor, court investigator, or accountant.*

Use Worksheet A to list and enter budgeted amounts for other administrative fees and costs. Add all other administrative fees and costs and place the totals for the account period in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 21, Schedule 1. *If completing the form electronically, the total will be automatically calculated and entered on line 21, Schedule 1.*

Line 22 (Total Administrative Fees and Costs)

Add lines 18 through 21. *If completing the form electronically, the total will automatically calculate.*

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Line 23 (Total Disbursements)

Add line 17 and line 22. *If completing the form electronically, the subtotal will automatically calculate.*

Line 24 (Assets/ Liabilities as Disbursements)

Identify the amount of money you expect to spend from the estate to purchase assets or to reduce the principal balance of the protected person's debts. Since these expenses are not ongoing and regular expenses, they need to be subtracted from the total expense amount indicated on line 23. ***Examples:***

- When buying an asset, such as a home for the protected person: the down payment is entered on line 16 and on line 24.
- As another example, if the conservatorship previously borrowed money to pay the bills of the protected person, enter the loan payment on line 14 (including principal and interest), and enter the principal amount paid (but not interest) on line 24.
- If you will make payments on an installment purchase over a period of years, and this year you pay interest on the unpaid balance plus a payment on the balance due, enter the total amount (interest and principal) on line 14 and enter the principal amount on line 23.

Line 25 (Total Expenses in Disbursements)

Subtract line 24 from line 23 (i.e. line 23 minus line 24).
If completing the form electronically, the total will automatically calculate.

Line 26 [Total Surplus/ (Total Shortfall)]

Subtract line 23 from line 8 (i.e. line 8 minus line 23).
If completing the form electronically, the total will automatically calculate.

If the amount is a positive number, this means there is a surplus of cash flow in the estate. If the amount is a negative number, this means there is cash flow shortfall for the estate (or the estate does not have enough receipts to cover all disbursements). Please note: to indicate a negative number, place parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. ***Example:*** Negative $1,000 is shown as -1,000 or (1,000).

Line 27 [Net Income/ (Net Expenses)]

Subtract line 25 from line 10 (i.e. line 10 minus line 25).
If completing the form electronically, the amount will automatically calculate. If the amount is positive, this means income exceeds expenses. If the amount is negative, this means expenses exceed income. Please note: to indicate a negative number, place parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. ***Example:*** *A* net expense of $1,000 would be shown as -1,000 or ($1,000).

NOTE: Once you have double checked your documentation, complete the Form 6 cover sheet and sign the conservator's certification at the bottom of the coversheet page. By signing the certification, you are acknowledging to the court that you have read and reviewed the accompanying schedules, worksheets and any other supporting details you are providing, and that you have a good faith belief the information is true, accurate and complete to the best of your knowledge.

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Self-Service Center

Transaction Log Instructions

I. GENERAL INFORMATION

The Transaction Log is a key supporting document for Schedule 1. It includes a record of all income received and all expenses paid during the account reporting period. You are required to provide supporting detail of all financial transactions for the conservatorship during the account reporting period.

When recording the financial transactions on the Log sheet, indicate:

- Transaction Category
- Date of receipt (income received) or payment,
- Type of transaction (i.e. Debit, Check, Deposit, etc.)
- Financial account where money was received or spent,
- Check number written (if applicable),
- Payer (if money received) or the payee (if a payment was made),
- Purpose or description of the payment or receipt, and
- Amount of the payment made or income received.

Always include your case number and the end date of the Reporting Period on each Transaction Log sheet. You may use additional sheets, if necessary.

Although there is no specific format you are required to follow, you may wish to use the format presented in the example at the end of these instructions to assist you in maintaining the detailed transaction list, by reporting category.

II. INSTRUCTIONS (From left column to right column)

COLUMN 1: TRANSACTION CATEGORY: Grouping the transactions by category will make it easier to total the income and expense amounts at the end of the account reporting period, and to place the total amount on the corresponding line in Schedule 1. See the categories listed below, and the *example Transaction Log pages* that follow these instructions.

When capturing income in the Transaction Log, you must use the following income categories to organize the transactions, as they are the categories you will be required to use in Schedule 1.

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Transaction Income Categories:

Schedule 1 Line No.	Description
3	Retirement and Disability Income
4	Annuities, Structured Settlements and Trusts
5	Wages and Earned Income
6	Investment and Business Income
7	Other Receipts

When capturing expenses in the Transaction Log, you must use the following expense categories to organize the transactions, as they are the categories you will be required to use in Schedule

Expense Categories:

Schedule 1 Line No.	Description
11	Food, Clothing and Shelter
12	Medical Costs
13	Personal Allowance
14	Payments on Debt
15	Discretionary Expenses
16	Other Disbursements
18	Fiduciary Fees and Costs
19	Fiduciary's Attorney Fees and Costs
20	Protected Person's Attorney Fees and Costs
21	Other Administrative Fees and Costs

COLUMN 2: DATE: Write in the date the financial transaction occurred.

COLUMN 3: ACCOUNT NUMBER: Write in the ***last four (4) digits of the account number*** into which you placed the income; or the ***last four (4) digits of the account number*** from which you withdrew funds.

COLUMN 4: TRANSACTION TYPE:

- Write in the word "Deposit" if you put money into the account.
- Write in the word "Credit" if the bank or investment entity owes the income to the Protected Person.
- Write in the word "Check" for an outgoing expense from the Protected Person's funds.

COLUMN 5: CHECK NUMBER: Write in the number of the incoming or outgoing check.

COLUMN 6: PAYER/PAYEE: Write in the name or title of the entity that issued the check.

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COLUMN 7: PURPOSE / DESCRIPTION: Write in words that tell why the check was received or sent.

COLUMN 8: INCOME AMOUNT: Write in the *amoun*t of the incoming check received.

COLUMN 9: EXPENSE AMOUNT: Write in the *amoun*t of the outgoing check received.

Options for Completing Transaction Log

If you use the format shown at the end of these instructions, you can choose one of two options for recording financial transactions:

1. Excel – If you use the Excel version of the Transaction Log, certain calculations and functionality will be built into the spreadsheet which will further assist you in completing a transaction summary, sorting the transactions based on category, and totaling category amounts.
   a. ***Select the "Sort" tab*** to sort transactions by category, purpose/description and date. The totals will be placed at the top of the transaction log.

2. PDF – If you use the PDF version of the Transaction Log, you will not have the sorting functionality available in the Excel version. Therefore, you will need to ensure all the financial transactions are organized by category (it will be easier if you record and organize transactions by category at the start of the account reporting period rather than waiting until the end of the period).
   a. If you are completing the form on your computer and you need to add additional lines in any category, right click where you would like to insert a row, click "insert," and click whether you want the row to be added above or below.
   b. If you are completing the form by hand and you need to add additional lines in any category, you will need to print another blank form.

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Transaction Log Example

Transaction Category	Date	Account No. (include last 4 digits of account #)	Transaction Type	Check #	Payer/Payee	Purpose/Description	Income Amount	Expense Amount
Recording transactions by category will make it easier to total the income and expense amounts at the end of the account reporting period and to place the total amount on the corresponding line in Schedule 1. Only use the income/expense categories applicable to your case.								
Retirement & Disability Income	1/3/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	$1,000.00	
Retirement & Disability Income	2/1/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	$1,000.00	
Retirement & Disability Income	3/1/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	$1,000.00	
Continue recording retirement income for the entire account reporting period								
Investment & Business Income	1/5/12		Credit		Chase Bank	Interest	$1.50	
Investment & Business Income	1/19/12		Credit		Wells Fargo	Interest	$.65	
Investment & Business Income	1/20/12		Credit		JP Morgan	Dividend	$4.75	
Continue recording investment and business income for the entire account reporting period								
Food, Clothing & Shelter	1/1/12	Chase 5678	Check	250	Manor Estates	Nursing Home		$3,000.00

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Transaction Category	Date	Account No. (include last 4 digits of account #)	Transaction Type	Check #	Payer/Payee	Purpose/Description	Income Amount	Expense Amount
Food, Clothing & Shelter	1/15/12	Chase 1234	Check	1234	Walmart	Winter Clothing		$305.45
Food, Clothing & Shelter	1/16/12	Chase 1234	Check	1235	Frys	Groceries		$108.25
Continue recording food, clothing and shelter expenses for the entire account reporting period								
Medical Costs	2/1/12	Chase 1234	Check	1236	Walgreens	Prescription		$10.00
Medical Costs	3/1/12	Chase 5678	Debit		Blue Cross	Insurance Premium		$250.00
Medical Costs	3/5/12	Chase 1234	Check	1237	Southwest Medical Group	Copay		$15.00
Continue recording medical expenses for the entire account reporting period								
Payments on Debt	2/15/12	Chase 1234	Check	1238	Bank of America	Credit card payment		$55.23
Continue recording payments on debt for the entire account reporting period								
Protected Person's Attorney Fees & Costs	4/2/12	Chase 1234	Check	1239	Robert Smith, LLC	Attorney Fees (Jan – March, 2012 Invoice # 1255)		$350.00
Continue recording protected person's attorney fees and costs for the entire account reporting period								

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PROCEDURES: WHEN and HOW to FILE PETITION for APPROVAL

Of FORM 9 – CONSERVATOR'S SIMPLIFIED ACCOUNT

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I. WHEN TO FILE THE PETITION FOR APPROVAL OF FORM 9 Account

A. FORM 9, Simplified Conservator's Account: This form and associated documents covers the Simplified account of the conservatorship. **It is *DUE* 90** days after the conservatorship ends (unless otherwise ordered by the court).

- **PREPARE**: The requirement to deliver the FORM 9 packet 9 months after the conservatorship ends means you must **PREPARE** these forms immediately after 1) your substitution by the court or 2) the death of the protected person.
- **DELIVER**: Ninety (90) days after the conservatorship ends you must ***DELIVER*** your COMPLETED FORM 9 Account packet to the Probate Court Clerk.
- **SOONER RATHER THAN LATER**: It is most helpful to capture the financial information *throughout the account reporting period* rather than waiting to compile all the information just before completing and filing the account forms. Also, keep in mind the specific dates of the account reporting periods so that you start and end recording the financial transactions during the correct reporting period.

II. HOW TO FILE THE PETITION FOR APPROVAL OF FORM 9 Packet

STEP 1: **COMPLETE THE FORM 9 PACKET:** The Form 9 packet contains at least three (3) mandatory forms: the FORM 9 Coversheet, the FORM 9 Simplified Conservator's Account Form, and the Transaction Log. Complete these forms, as well as the Court Order form, and any other forms in the packet that apply to your situation. If you are claiming fees, you must also complete the Fee Statement.

STEP 2: **MAKE COPIES** of **all** completed original forms and documents: one set of copies for you, one set for the Court Accountant, and one set for ***each*** of the interested parties.

- You must attach ***FINANCIAL STATEMENT COPIES*** that ***RECONCILE THE ENDING BANK ACCOUNT BALANCES*** to the copy of the accounting that will be given to the ***COURT ACCOUNTANT. These copies are confidential, so place them in an envelope marked "Confidential – for Court Accountant."***
- ***DO NOT ATTACH OR FILE ANY FINANCIAL STATEMENTS WITH THE ORIGINAL ACCOUNTING FILED WITH THE PROBATE CLERK.***

STEP 3: **TAKE THE DOCUMENTS (original plus copies)** to the PROBATE COURT CLERK. Go to the same court location where your case is pending.

- The Probate Clerk of Court will date-stamp the top sheet of the original and copies.
- The Probate Clerk of Court will keep the **original account form set**, and deliver a copy to Court Accountant.
- The Probate Clerk will return to you the copies for you and the other interested parties.
- If you cannot or do not want to file the copies in person, you can also mail the documents to the Probate Clerk at the same location where your case is pending. Include a self-addressed stamped envelope so that the Clerk can return your conformed copies to you.

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STEP 4: **PAY your FEES:** There are fees for filing petitions, responses, requests, motions, objections, and various forms with the Court. Cash, VISA/MasterCard debit or credit cards, money order, or personal in-state check made payable to the "Clerk of Superior Court" are acceptable forms of payment.

A list of current fees is available from the Self Service Center website or from the Clerk of Court's website.

If you cannot afford the filing fee and/or the fee for having the papers served by the Sheriff or by publication, you may request a deferral (payment plan) when you file your papers with the Clerk of the Court. Deferral Applications are available at no charge from the Self-Service Center.

STEP 5: **COURT will CONTACT YOU.** After the Court Accountant completes a review of your case, you will receive a written notice from the Court. You will receive one of two possible notices:

Notice 1: You will be asked to file a **Response to the Court Accountant Report** if the Court Accountant has concerns about the report.

STEP 5A: If you are required to file a Response to the Court Accountant Report, you must send a copy of the "Response to Court Accountant Report" to the same people entitled to receive the NOTICE OF HEARING (notice is explained below). Bring the **original plus at least three (3) copies** to the Probate Clerk of the Court for filing and distribution of copies in the same manner explained above.

OR

Notice 2: If the Court Accountant does not have concerns and recommends approval of your Account as is, the Court will set a non-appearance hearing and will notify you by mail of the date, time, place, and the Judge/Commissioner assigned to your case for the non-appearance hearing. In some cases, the Court may set a hearing and require you to file a **Response to Court Accountant Report**.

STEP 5B: If the Court sets a non-appearance hearing, you must **GIVE NOTICE OF THE "NON-APPEARANCE" HEARING TO EVERYONE ENTITLED TO NOTICE:** After you receive the information about the date, time, and place of the "non-appearance" hearing, you must send a NOTICE OF HEARING and a copy of the Simplified Account by mail or delivery to all interested persons. Be sure that you do this at least **14 days** before the hearing.

For more information about notice, see the Self-Service Center packet about Giving Notice to the Parties in Probate cases. If mailing the Notice, first class postage-prepaid mail is sufficient. Certified or Registered mail with return receipt is an extra step you can take to prove that the person you wanted to have notice actually did get the notice.)

The people you should give notice to are:

- All (protected person(s) or ward(s). This includes a minor if he or she is 14 years or older.
- The guardian, if the person has one, **unless** it is the same person as the conservator;
- If there is no guardian or if the guardian is also the conservator, then to the spouse.
- If the spouse is the conservator or is incapacitated, then to a parent or adult child who is not serving as conservator;
- The guardian ad litem if one was appointed by the court;
- The court-appointed attorney.

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STEP 6: **Complete and file other court papers:** Complete the PROOF OF NOTICE stating how and when you gave notice to interested persons. Make **2 extra copies** of each of the following documents. Then file the originals with the Probate Clerk of Court, and get the conformed copies back from the Clerk.

• Notice of Hearing	File original	Get back 2 stamped copies
• Declaration/Proof of Notice	File original	Get back 2 stamped copies
• Waiver of Notice (if signed by interested parties)	File original	Get back 2 stamped copies

STEP 7: **Give copies of everything to the Judge/Commissioner:** At least **10 days** before your non-appearance hearing, **mail or hand-deliver** the following documents to the Judge/Commissioner who is hearing your case. All the copies must be the ones that you had conformed by the Clerk of Court when you filed the original:

- **Copy** of NOTICE OF HEARING
- **Copy** of Declaration/PROOF OF NOTICE
- **Original and 2 copies** of the ORDER REGARDING PETITION FOR APPROVAL OF SIMPLIFIED ACCOUNT, **AND**
- **Copy** of the PETITION FOR APPROVAL OF SIMPLIFIED ACCOUNT.

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NOTE: **You do not need to come to the "non-appearance" hearing.** The purpose of a "non appearance" hearing is to give persons who object to the paperwork the opportunity to let the Judge/Commissioner know they have an objection. So, if someone shows up at the scheduled "non appearance hearing", the Court will reset the hearing for a new date, time and place. You will get notice of the new hearing date in the mail from the Court. If you receive a new hearing date, you must go to the hearing.

Court approval of the Simplified Accounting and fees is required. At or after the "non-appearance" hearing date, the Judge/Commissioner will decide whether to approve the petition, or ask you to give additional information. If the petition is not approved, **be sure to follow the instructions on the court order** you receive from the Judge/Commissioner.

OTHER HELP: If you still have questions about this procedure, you can ask a lawyer for legal advice. You can look up a lawyer in the telephone book under "attorneys". Also, the Self-Service Center has a list of lawyers who will help you help yourself.

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SELF-SERVICE CENTER

FEE GUIDELINES

Pursuant to Rule 33(F), Arizona Rules of Probate Procedure, "When determining reasonable compensation, the superior court shall follow the statewide fee guidelines set forth in the Arizona Code of Judicial Administration." On 7/31/2012 the Arizona Supreme Court issued Administrative Order 2012-63, "Adopting Arizona Code of Judicial Administration § 3-303: Professional Services: Statewide Fee Guidelines and Competitive Bids." Section D excerpted below outlines the fee guidelines to be used in Probate proceedings.

A. Use of the Fee Guidelines.

1. Each judicial officer shall, pursuant to Rule 33(F) Arizona Rules of Probate Procedure,

a) Use and comply with the fee guidelines and general compensation factors adopted by this section;
b) Weigh the totality of the circumstances in each case. Professional services shall be tailored to the specific circumstances of each case in order to meet the best interest of each unique ward, protected person, estate, and trust. Therefore, reasonable compensation is best determined on a case-by-case basis, while applying consistent compensation guidelines; and
c) Exercise discretion to assign more or less weight to any of the compensation factors as the officer deems just and reasonable.

2. Compensation of the Professional. Unless otherwise ordered by the court, compensation and reimbursement for professional services shall meet the following requirements:

a. All fee petitions shall comply with Rule 33 of the Arizona Rules of Probate Procedure.
b. All hourly billing shall be in an increment to the nearest one-tenth of an hour, with no minimum billing unit in excess of one-tenth of an hour. No "value billing" for services rendered is permitted, rather than the actual time expended.
c. "Block billing" is not permitted. Block billing occurs when a timekeeper provides only a total amount of time spent working on multiple tasks, rather than an itemization of the time expended on a specific task.
d. Necessary travel time and waiting time may be billed at 100% of the normal hourly rate, except for time spent on other billable activity; travel time and waiting time are not necessary when the service can be more efficiently rendered by correspondence or electronic communication, for example, telephonic court hearings.
e. Billable time that benefits multiple clients, including travel and waiting time, shall be appropriately apportioned among each client.
f. Billable time does not include:
    1. Time spent on billing or accounts receivable activities, including time spent preparing itemized statements of work performed, copying, or distributing statements; however, time spent drafting the additional documents that are required by court order, rule, or statute, including any related hearing, is billable time. The court shall determine the reasonable compensation, if any, in its sole discretion, concerning any contested litigation over fees or costs; and
    2. Internal business activities of the Professional, including clerical or secretarial support to the Professional.
g. The hourly rate charged for any given task shall be at the authorized rate, commensurate with the task performed, regardless of whom actually performed the work, but clerical and secretarial activities are not separately billable from the Professional. The Professional shall abide by the following requirements:

1. An attorney may only bill an attorney rate when performing services that require an attorney; a paralegal rate when performing paralegal services; a fiduciary rate when performing fiduciary services; and shall not charge when performing secretarial or clerical services, for example and
2. A fiduciary may only bill a fiduciary rate when performing services that require the skill level of the fiduciary; a companion rate when performing companion services; a bookkeeper rate when performing bookkeeping and bill-paying services for a client; and shall not charge when performing secretarial or clerical services, for example.

h. Reasonable costs that are incurred in the best interest of the Estate are reimbursable at actual cost, without increase in price. Reimbursable costs include, but are not limited to:
   1. Goods or services obtained for or consumed by the Estate;
   2. Postage and shipping fees;
   3. Deposition and transcript costs;
   4. Fees charged by a process server;
   5. Publication fees;
   6. Expert witness fees;
   7. Messenger costs;
   8. Case-specific bonds; and
   9. Electronic database fees charged by an outside vendor, (for example, Westlaw, LexisNexis, PACER) except for charges to research Arizona (or other applicable) statutes, case law, and regulations.

i. Reimbursable costs do not include any cost not specifically or directly associated with the delivery of goods or services to an identified Estate, for example, overhead.

j. Time and expenses for any misfeasance or malfeasance are not compensable.

k. Time and expenses to correct or mitigate errors caused by the professional, or their staff, are not billable to the Estate.

l. Time or expenses to respond or defend against a regulatory complaint against the professional and the professional's licensed business entity are not billable to the Estate.

m. A Professional may only charge interest on their unpaid compensation or unpaid reimbursement with court approval.

3. Judicial Officer Review. The judicial officer shall consider the following general compensation factors when reviewing hourly rates and charges and determining what constitutes reasonable compensation:

a. The usual and customary fees or market rates charged in the relevant professional community for such services. Pursuant to Rule 10.1, Arizona Rules of Probate Procedure, market rates for goods and services are a proper and ongoing consideration for the court in Title 14 proceedings.

b. To the extent authorized by law, a non-licensed fiduciary who is related to a protected person, ward, or decedent, may receive reasonable compensation for services as a conservator, guardian, or personal representative, respectively, commensurate with the services performed. The judicial officer shall also consider the number of billable hours and services rendered in comparable cases.

c. Common fiduciary services rendered in a routine guardianship or conservatorship engagement. The fiduciary shall provide a reasonable explanation for exceeding these services. The common fiduciary services are:
   1. Routine bookkeeping, such as disbursements, bank reconciliation, data entry of income and expenditures, and mail processing: four (4) hours per month, at a commensurate rate for such services;
   2. Routine shopping: six (6) hours per month if the ward is at home, and two (2) hours per month if the ward is in a facility, at a commensurate rate for such services;
   3. One routine personal visit per month by the fiduciary to the ward or protected person;
   4. Preparation of conservator's account and budget: five (5) hours per year;
   5. Preparation of annual guardianship report: two (2) hours per year; and
   6. Marshaling of assets and preparation of initial inventory: eighty (80) hours.

d. Not more than one attorney may bill for attending hearings, depositions, and other court proceedings on behalf of a client, nor bill for staff to attend, absent good cause;

e. Each fiduciary and guardian ad litem shall not bill for more than one person to attend hearings, depositions, and other court proceedings on behalf of an Estate, absent good cause. This provision does not preclude an attorney, who represents a fiduciary or guardian ad litem, from submitting a separate bill.

f. The total amount of all annual expenditures, including reasonable professional fees, may not deplete the Estate during the anticipated lifespan of the ward or protected person, until and unless the conservator has disclosed that the conservatorship has an alternative objective, such as planned transition to public assistance or asset recovery, as set forth in the disclosure required by Rule 30.3 of the Arizona Rules of Probate Procedure.

g. The request for compensation in comparison to the previously disclosed basis for fees, any prior estimate by the Professional, and any court order;

h. The expertise, training, education, experience, and skill of the Professional in Title 14 proceedings;

i. Whether an appointment in a particular matter precluded other employment;

j. The character of the work to be done, including difficulty, intricacy, importance, necessity, time, skill or license required, or responsibility undertaken;

k. The conditions or circumstances of the work, including emergency matters requiring urgent attention, services provided outside regular business hours, potential danger (for example: hazardous materials, contaminated real property, or dangerous persons), or other extraordinary conditions;

l. The work actually performed, including the time actually expended, and the attention and skill-level required for each task, including whether a different person could have rendered better, faster, or less expensive service;

m. The result, specifically whether benefits were derived from the efforts, and whether probable benefits exceeded costs;

n. Whether the Professional timely disclosed that a projected cost was likely to exceed the probable benefit, affording the court an opportunity to modify its order in furtherance of the best interest of the Estate;

o. The fees customarily charged and time customarily expended for performing like services in the community;

p. The degree of financial or professional risk and responsibility assumed; and

q. The fidelity and loyalty displayed by the Professional, including whether the Professional put the best interest of the Estate before the economic interest of the professional.

4. Non-traditional Compensation Arrangements.

a. **Flat-fee**: Unless otherwise prohibited by law or court rule, flat-fee compensation is permissible under the following conditions:

   1. The flat fee may include all or part of an engagement, if the predictability of costs is enhanced and if the economic interests of the Professional are thereby better aligned with the Estate;
   2. The basis for any flat fee compensation is disclosed by the Professional in advance, in writing, specifying in detail the services included in any flat-fee, the units of each service, and the usual hourly rate for such services; and
   3. The Professional documents the actual delivery of services included with the flat fee.

b. **Contingent Fee**: Unless otherwise prohibited by law or rule, nothing in these guidelines shall prohibit a contingent fee engagement with an attorney that is properly executed in writing. An example of a contingent fee includes representation on a personal injury claim.

View the full text of ACJA § 3-303 in Administrative Order No. 2012-63 at:

http://www.azcourts.gov/Portals/22/admorder/orders12/2012-63.pdf

Self-Service Center

SIMPLIFIED ACCOUNT OF CONSERVATOR

CHECKLIST

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Use the forms and instructions in this packet only if the following factors apply to your situation:

- ✔ You have been appointed the conservator for an adult or minor; AND
- ✔ By COURT ORDER, you have been given authorization to file a simplified account; AND
- ✔ You want to file these account papers with the Court to begin the court review of the conservator account.

READ ME: Consulting a lawyer before filing documents with the Court may help prevent unexpected results. A list of lawyers you may hire to advise you on handling your own case or to perform specific tasks, as well as a list of court-approved mediators can be found on the Self-Service Center website.

- ✔ **DO NOT USE THIS PACKET as a Final Accounting.** If this is the last or final accounting you will make, use must use the FINAL ACCOUNT packet E15.

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Person Filing: _____
Address (if not protected):_____
City, State, Zip Code:_____
Telephone:_____
Email Address:_____
Lawyer's Bar Number:_____
Licensed Fiduciary Number: _____

Representing ☐ **Self, without a Lawyer or** ☐ **Attorney for** ☐ **Petitioner OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY

IN THE MATTER OF THE CONSERVATORSHIP FOR _____ (Protected Person's Name) ☐ a Minor ☐ an Adult _____	**Case No.:** _____ **SUBMISSION OF AND PETITION FOR APPROVAL OF SIMPLIFIED CONSERVATOR'S ACCOUNT** ☐ Amendment ☐ Fee Statement (Assigned to the Honorable: _____)

THE PETITIONER STATES UNDER OATH AS FOLLOWS:

INSTRUCTIONS: For approval of annual account, put a check mark in boxes 1, 2, 3, and complete number 1.

1. ☐ This accounting covers the period from _____ (date) to _____ (date) and is due on _____ (date).

2. ☐ Attached is a correct statement of all financial dealings I had on behalf of the Ward or protected person during this account reporting period. The summary of all financial transactions I conducted or allowed on behalf of the Ward or protected person during this period of time are fully described, itemized, and summarized on the attached documents. I request that the Court enter an order approving this account.

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3. ☐ Unless otherwise ordered by the court, attach the REQUIRED DOCUMENTS in the following order:

- ☐ SCHEDULE 1: Statement of Income and Expenses
- ☐ SCHEDULE 2: Statement of Net Assets
- ☐ WORKSHEET B (if applicable): Other Inventory Detail
- ☐ SCHEDULE 3: Statement of Sustainability
- ☐ WORKSHEET C (if applicable): Adjustments Detail
- ☐ Financial Statements, which include the account, balance at the end of the account period, for each financial account.
- ☐ Transaction Log, detailing all financial transactions during the current reporting period.

INSTRUCTIONS: For approval of fee statements, put a check mark in box number 4:

4. ☐ Attached is a copy of the Fee Statement, for which I request approval. (If you check this box, attach the Fee Statement.

Subscribed and sworn to before me this _____ day of _____, _____, by Petitioner.

My Commission Expires:

_____
NOTARY PUBLIC:

CONSERVATOR'S CERTIFICATION

I, the undersigned, acknowledge that I have read and reviewed this form, accompanying schedules, and attached supplements, and after reasonable inquiry have a good faith belief that the information in this report is true, accurate and complete to the best of my knowledge and belief.

_____ _____
Conservator's Signature Date

_____ _____
Conservator's Name Date

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Form 9: Simplified Conservator's Account

Description of the Required Schedules and Worksheets	
Schedule 1: Statement of Receipts and Disbursements	Provides budgeted and actual receipts and disbursements
Schedule 2: Statement of Net Assets & Reconciliation	Provides a summary of the estate inventory & updated inventory values
Worksheet B	Supporting detail of Other General Assets, Money-Denominated Assets, Bills and Payables More Than 30 Days Old, and Debts
Schedule 3: Statement of Sustainability of Conservatorship	Calculates estimated sustainability of the estate
Worksheet C	Supporting detail of Adjustments to Net Assets or Net Income/(Net Expenses)

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Instructions on How to Navigate Throughout the Excel Document

1. Navigating from one schedule/worksheet to another:

a. You may use the tabs located on the bottom of the screen labeled "Schedule 1, Worksheet A, etc.; by clicking on the tabs, you can select the specified schedule or worksheet you would like to complete.

b. Once you leave a page, you may go back and forth between the pages by clicking on the tabs.

2. Additional Worksheets

a. If you need additional space to provide supporting detail for either Worksheet A, Worksheet B, or Worksheet C, right click on the tabs below and select "unhide"; choose the specified worksheet you would like to complete.

3. Save/Print

a. Remember to save your information, as you will need to use the information in subsequent accounts.

i. To save the document, click on the Office Button in the upper left corner and choose "Save As."

ii. To print, click on the Office Button in the upper left corner and choose "Print"

a. Once in print, you may print the schedules and worksheets individually by selecting "Print" while in the specified page; or

b. You can print the entire account by selecting "Print" and then click "Entire Workbook" in the print settings.

4. Automatic Calculations

a. When completing the account in Excel, embedded formulas will automatically populate certain fields (i.e. totals, percentages, change from prior period, etc.). Fields that will be automatically calculated are shaded green; you will not need to do anything in these fields as the computer will generate the value.

In the matter of:	Case No.

Form 9: Simplified Conservator's Account

SCHEDULE 1: Statement of Receipts and Disbursements

		Column A	*Column B*
		Past	*Present*
		Actual Results Prior Period: See Prior Period Form 9, Schedule 1, Column B	**Actual Results** Period Just Ended:
1	Start Date of Account Reporting Period: (Example: 07/01/2011)		
2	End Date of Account Reporting Period:		
	Receipts (Money Received):		
3	Retirement and Disability Income		
4	Annuities, Structured Settlements, and Trust Income		
5	Wages and Earned Income		
6	Investment and Business Income		
7	Other Receipts		
8	Total Receipts (Add lines 3 through 7)	0	0
	Disbursements (Money Spent):		
	Money Spent for Protected Person:		
9	Food, Clothing, and Shelter		
10	Medical Costs		
11	Personal Allowance		
12	Payments on Debt		
13	Discretionary Expenses		
14	Other Disbursements		
15	Total Disbursements for Protected Person (Add lines 9 through 14)		0
	Money Spent for Administrative Fees & Costs:		
16	Fiduciary Fees and Costs		
17	Fiduciary's Attorney Fees and Costs		
18	Protected Person's Attorney Fees and Costs		
19	Other Administrative Fees and Costs		
20	Total Administrative Fees and Costs (Add lines 16 through 19)	0	0
21	Total Disbursements (Add lines 15 and 20)	0	0
22	**Total Surplus/(Total Shortfall)** (Line 8 minus line 21)	0	0

In the matter of:		Case No.	

Form 9: Simplified Conservator's Account

SCHEDULE 2: Statement of Net Assets & Reconciliation

		Column A	*Column B*	*Column C*
		Inventory Value From Prior Period: See Prior Period Schedule 2, Column B	**Updated Inventory Value** for Period Just Ended:	**Explanation of Change**
SECTION 1: Net Assets (Inventory)				
1	Inventory Value Report Date: (Example: 07/01/2011)			
	General Assets, Excluding Cash and Bank Accounts:			
2	Real Estate			
3	Vehicle(s)			
4	Business Ownership Interests			
5	Household Items and Personal Effects			
6	Stocks, Bonds, and Mutual Funds - Not Tax-Deferred			
7	Tax-Deferred Assets			
8	Other General Assets (Attach WS B)			
9	Total General Assets (Add lines 2 through 8)			
	Cash and Regular Bank Accounts:			
10	Bank Accounts - Restricted Access			
11	Bank Accounts - Unrestricted Access			
12	Cash on Hand			
13	Other Money-Denominated Assets (Attach WS B)			
14	Total Cash and Bank Accounts (Add lines 10 through 13)			
15	Total Available Assets (Add lines 9 and 14)			
	Liabilities (Debt):			
16	Bills & Payables More Than 30 Days Old (Attach WS B)			
17	Other Debts (Attach WS B)			
18	Total Liabilities (Add lines 16 and 17)			
19	**Net Assets** (Line 15 minus line 18)			

SECTION 2: Reconciliation of Conservator's Account

Reconciliation of Cash and Regular Bank Accounts:

20	Starting Cash Balance (Enter Column A, line 14)		**Starting Cash Balance comes from Column A, Line 14**
21	Total Receipts (SCHEDULE 1, Column B, line 8)		
22	Available Funds (Add lines 20 and 21)		
23	Total Disbursements (SCHEDULE 1, Column B, line 21)		
24	Ending Cash Balance (Line 22 minus line 23)		**Ending Cash Balance must equal Column B, Line 14**

In the matter of:		Case No.	
Start Date of Account Reporting Period Just Ended:			

WORKSHEET B

Supporting Detail for Form 9, Schedule 2:

Other General Assets; Other Money-Denominated Assets; Bills and Payables More Than 30 Days Old; Other Debts

Category	*Column B:* **Total (For Page)**
Line 8: Other General Assets	
Line 13: Other Money-Denominated Assets	
Line 16: Bills and Payables More Than 30 Days Old	
Line 17: Other Debts	

Other General Assets (Line 8)		**Other Money-Denominated Assets (Line 13)**		**Bills and Payables More Than 30 Days Old (Line 16)**		**Other Debts (Line 17)**	
Description/ Explanation of Change	*Column B:* Updated Inventory Value	**Description/ Explanation of Change**	*Column B:* Updated Inventory Value	**Description/ Explanation of Change**	*Column B:* Updated Inventory Value	**Description/ Explanation of Change**	*Column B:* Updated Inventory Value

In the matter of:		Case No.	
Start Date of Account Reporting Period Just Ended:			

WORKSHEET B Cont.

Supporting Detail for Form 9, Schedule 2:

Other General Assets; Other Money-Denominated Assets; Bills and Payables More Than 30 Days Old; Other Debts

Category	*Column B:* **Total (For Page)**
Line 8: Other General Assets	
Line 13: Other Money-Denominated Assets	
Line 16: Bills and Payables More Than 30 Days Old	
Line 17: Other Debts	

Other General Assets (Line 8)		**Other Money-Denominated Assets (Line 13)**		**Bills and Payables More Than 30 Days Old (Line 16)**		**Other Debts (Line 17)**	
Description/ Explanation of Change	*Column B:* Updated Inventory Value	**Description/ Explanation of Change**	*Column B:* Updated Inventory Value	**Description/ Explanation of Change**	*Column B:* Updated Inventory Value	**Description/ Explanation of Change**	*Column B:* Updated Inventory Value

In the matter of:		Case No.	

Form 9: Simplified Conservator's Account

SCHEDULE 3: Statement of Sustainability of Conservatorship

		Column A	*Column B*	*Column C*
		Sustainability Estimated in Prior Period See Prior Period SCHEDULE 3, Column B	**Updated Sustainability Estimated**	**Explanation of Adjustment in *Column B***
1	Report Date of Sustainability Estimate: (Example: 07/01/2011)			
	Net Assets Available to Conservatorship:			
2	Net Assets (See SCHEDULE 2, line 19)			
3	Adjustments (Attach WS C)			
4	Adjusted Net Assets (Add lines 2 and 3)			
	Recurring Cash Flow Total Surplus/ (Total Shortfall) :			
5	Total Surplus/(Total Shortfall) (See SCHEDULE 1, line 22)			
6	Adjustments (Attach WS C)			
7	Adjusted Cash Flow Total Surplus/(Total Shortfall) (Add lines 5 and 6)			
8	Enter Adjusted Net Assets (Line 4)			
9	Enter Adjusted Total Surplus/(Total Shortfall) (Absolute Value of line 7)			
10	Estimated Years of Sustainability (Line 8 divided by line 9)			
11	Is Conservatorship Sustainable? (Yes or No)			

12	**Prior Period Management Plan** (Complete if "NO" is entered in Column A, Line 11: Provide Management Plan Going Forward as indicated in Prior Period SCHEDULE 3)	**Management Plan Going Forward** (Complete if "No" is enter in Column B, Line 11)

NOTICE TO RECIPIENT OF THIS SCHEDULE:

The Conservator's estimates and analyses of Adjusted Net Assets, Adjusted Total Surplus/(Total Shortage), and Sustainability are good faith estimates based upon information that is reasonably available to the Conservator concerning the Protected Person. This information is provided for the limited purpose of assisting the court in its oversight of this conservatorship.

In the matter of:		Case No.	
Start Date of Account Reporting Period Just Ended:			

WORKSHEET C

Supporting Detail for Form 9, Schedule 3:
Adjustments to Net Assets Available to Conservatorship;
Adjustments to Recurring Cash Flow Total Surplus/ (Total Shortfall)

Category	*Column B:* **Total (For Page)**
Line 3: Adjustments to Net Assets Available to Conservatorship	
Line 6: Adjustment to Recurring Cash Flow Total Surplus/ (Total Shortfall)	

*Note: If change is negative, place ( ) around the amount or a minus sign in front of the amount

Adjustments to Net Assets Available to Conservatorship (Line 3)		**Adjustment to Recurring Cash Flow Total Surplus/ (Total Shortfall) (Line 6)**	
Description/ Explanation of Adjustment	*Column B:* Updated Sustainability Estimated **Adjustment Amount**	**Description/ Explanation of Adjustment**	*Column B:* Updated Sustainability Estimated **Adjustment Amount**

In the matter of:	Case No.
Start Date of Account Reporting Period Just Ended:	

WORKSHEET C Cont.

Supporting Detail for Form 9, Schedule 3:
Adjustments to Net Assets Available to Conservatorship;
Adjustments to Recurring Cash Flow Total Surplus/ (Total Shortfall)

Category	*Column B:* **Total (For Page)**
Line 3: Adjustments to Net Assets Available to Conservatorship	
Line 6: Adjustment to Recurring Cash Flow Total Surplus/ (Total Shortfall)	

*Note: If change is negative, place ( ) around the amount or a minus sign in front of the amount

Adjustments to Net Assets Available to Conservatorship (Line 3)		**Adjustment to Recurring Cash Flow Total Surplus/ (Total Shortfall) (Line 6)**	
Description/ Explanation of Adjustment	*Column B:* Updated Sustainability Estimated **Adjustment Amount**	**Description/ Explanation of Adjustment**	*Column B:* Updated Sustainability Estimated **Adjustment Amount**

In the matter of:		Case No:	
Date of Amended Budget:			

AMENDED BUDGET

**Complete Only if Necessary*

		Column A	Column B	Column C
		Previously Filed Budget (Schedule 1 , Column F OR Prior Amended Budget, Column B)	**Amended Budget**	**Explanation of Change**
		Current Year		
1	Start Date of Account Period (See SCHEDULE 1, Column F, Line 1):			
2	End Date of Account Period (See SCHEDULE 1 Column F, Line 2):			
	Receipts (Money Received):			
3	Retirement and Disability Income			
4	Annuities, Structured Settlements, and Trust Income			
5	Wages and Earned Income			
6	Investment and Business Income			
7	Other Receipts (Attach WS A)	0		
8	Total Receipts (Add lines 3 through 7)			
9	Assets/Liabilities as Receipts			
10	Total Income Included in Receipts (Line 8 minus line 9)			
	Disbursements (Money Spent):			
	Money Spent for Protected Person:			
11	Food, Clothing, and Shelter			
12	Medical Costs	0		
13	Personal Allowance	0		
14	Payments on Debt	0		
15	Discretionary Expenses			
16	Other Disbursements for Protected Person(Attach WS A)			
17	Total Disbursements for Protected Person (Add lines 11 through 16)			
	Money Spent for Administrative Fees & Costs:			
18	Fiduciary Fees and Costs			
19	Fiduciary's Attorney Fees and Costs			
20	Protected Person's Attorney Fees and Costs			
21	Other Administrative Fees and Costs (Attach WS A)			
22	Total Administrative Cost (Add lines 18 through 21)			
23	Total Disbursements (Add lines 17 and 22)			
24	Assets/Liabilities as Expenses			
25	Total Expenses in Disbursements (Line 23 minus line 24)			
26	**Total Surplus/(Shortfall)** (line 8 minus line 23)			
27	**Net Income/(Net Expenses)** (line 10 minus line 25)			

In the matter of:		Case No.	
Date of Amended Budget:			

WORKSHEET A

Supporting Detail for Amended Budget:

Other Receipts; Other Disbursements; Other Administrative Fees and Costs

Category	*Column B:* **Total (For Page)**
Line 7: Other Receipts	
Line 16: Other Disbursements	
Line 21: Other Administrative Fees and Costs	

Other Receipts (Line 7)		Other Disbursements (Line 16)		Other Administrative Fees and Costs (Line 21)	
Description	*Column B:* Budget Current Year **Amount**	**Description**	*Column B:* Budget Current Year **Amount**	**Description**	*Column B:* Budget Current Year **Amount**

In the matter of: _____ Case No. _____

Transaction Log

(Use additional sheets if necessary)

End Date of Account Reporting Period: _____

Transaction Category	Date	Account No. (include last 4 digits of account number)	Transaction Type	Check number	Payer/Payee	Purpose/Description	Income Amount	Expense Amount

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In the matter of:_____ Case No. _____

Statement of Asset Distribution

(Use additional sheets if necessary)

End Date of Account Reporting Period: _____

CHECKING ACCOUNT, SAVINGS ACCOUNTS, MONEY MARKET ACCOUNTS

Include both Restricted and Unrestricted Bank Accounts

Name of Bank	Account Number	Value	Who Received Asset and Why

STOCKS, BONDS, MUTUAL FUNDS AND OTHER INVESTMENTS

Include Other Money-Denominated Assets, and Tax Deferred Assets

Company Name	Actual Value	Who Received Asset and Why

LIFE INSURANCE POLICIES

Company Name	Policy Number	Cash Value	Who Received Asset and Why

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CASH ON HAND

Value Amount	Who received Asset and Why

REAL PROPERTY (Real Estate)

Property Description and Address	Estimated Value in Dollars	Who received Asset and Why

PERSONAL PROPERTY

Include Vehicles (year, make, model, VIN#), Business Ownership Interests, and Household Items and Personal Effects, Art or Jewelry (itemize) and other items (itemize)

Property Description	Estimated Value in Dollars	Who received Asset and Why

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Person Filing: _____
Address (if not protected):_____
City, State, Zip Code:_____
Telephone:_____
Email Address:_____
Lawyer's Bar Number:_____
Licensed Fiduciary Number: _____

Representing ☐ **Self, without a Lawyer or** ☐ **Attorney for** ☐ **Petitioner OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA IN GRAHAM COUNTY

In the Matter of (check one or two)
☐ Guardianship ☐ Conservatorship

_____

☐ an adult or ☐ a minor

Case Number: _____

RESPONSE TO COURT ACCOUNTANT REPORT#_____ (1st, 2nd, 3rd, etc.)
ANNUAL ACCOUNTING OF CONSERVATOR

State of Arizona)

County of Graham) ss.

I am the person responsible for submitting the accounting. I respond under oath to the court accountant report as follows: (Be sure to address each point raised by the court accountant or the judge in the Order. Attach an amended accounting and supporting documents, if required. Do not attach bond, bond riders, or proof of restricted account -- file these separately. Use additional paper if necessary.)

_____
_____
_____
_____
_____
_____

SIGNED:_____

Subscribed and sworn to before me this date: _____ by_____
(Month/Day/Year)

My Commission Expires: NOTARY PUBLIC:_____

Copy of the foregoing mailed this date: _____, to the following individuals at the following addresses:

_____
_____
_____
_____
_____
_____

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FOR CLERK'S USE ONLY

Person Filing:_____
Address (if not protected):_____
City, State, Zip Code:_____
Telephone:_____
Email Address:_____
Lawyer's Bar Number:_____
Licensed Fiduciary Number: _____

Representing ☐ **Self, without a Lawyer** **or** ☐ **Attorney for** ☐ **Petitioner** **OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY

In the Matter of the (check one or both)

☐ Guardianship and/or ☐ Conservatorship of:

Case Number: _____

FEE STATEMENT AND PROOF OF MAILING

_____
☐ an Adult or ☐ a Minor

INSTRUCTIONS: This document must be completed in all cases where fees are charged. All activities for which fees are charged must be specifically listed, such as telephone calls, meetings, staff meetings, conferences, document preparation, work in house or files, personal visits, and so forth.

STATEMENT OF FEES FOR SERVICES: The following is a statement of fees for services rendered from _____ (date) to _____ (date).

DATE	DESCRIPTION AND SERVICE PROVIDER	TIME	AMOUNT CHARGED

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Case No. _____

NUMBER OF HOURS BILLED:

Total number of hours billed is _____x $_____ per hour = $_____
TOTAL CHARGE

PROOF OF MAILING:

A copy of this document was mailed or delivered to the following persons:

NAME	ADDRESS

Today's Date: _____

Your Signature: _____

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Person Filing: _____
Address (if not protected):_____
City, State, Zip Code:_____
Telephone:_____
Email Address:_____
Lawyer's Bar Number:_____
Licensed Fiduciary Number: _____

FOR CLERK'S USE ONLY

Representing ☐ **Self, without a Lawyer or** ☐ **Attorney for** ☐ **Petitioner OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY

In the Matter of (check one or both)
☐ Guardianship ☐ Conservatorship of

_____
☐ an Adult ☐ a Minor

Case Number: _____

NOTICE OF NON APPEARANCE HEARING REGARDING ANNUAL ACCOUNTING

READ THIS NOTICE CAREFULLY. An important court proceeding that affects your rights has been scheduled. If you do not understand this Notice or the other court papers, contact an attorney for legal advice.

1. **NOTICE IS GIVEN** that the Petitioner has filed with the Court the following Petition and other court papers (List the title of the Petition and the titles of all papers you filed with the court):

1._____
2._____
3._____
4._____
5._____

2. **COURT HEARING**. A non-appearance court hearing has been scheduled to consider the Petition and matters in the court papers as follows:

DATE AND TIME:_____

PLACE:_____

JUDICIAL OFFICER:_____

3. **RESPONSE TO PETITION.** This is a non-appearance hearing. You do not need to come to the hearing unless you disagree with the Petition. If you want the judge to know why you disagree with the Petition, you should come to the hearing and state your objection. You can also file a written objection at least 10 days prior to the hearing.

DATED:_____
(Month/Day/Year)

_____
Petitioner's Signature

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Person Signing Document: _____
Address (if not protected):_____
City, State, Zip Code:_____
Telephone:_____
Email Address:_____
Lawyer's Bar Number:_____
Licensed Fiduciary Number: _____

Representing ☐ **Self, without a Lawyer or** ☐ **Attorney for** ☐ **Petitioner OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY

In the Matter of the (check one or both)
☐ Guardianship ☐ Conservatorship of

_____
(Name of Ward or Protected Person)

Case Number: _____

COURT ORDER REGARDING PETITION FOR APPROVAL OF ANNUAL ACCOUNTING # _____ (1st, 2nd, 3rd, etc., Simplified or Final) AND FEE STATEMENT (if applicable)

NOTICE: This is an important court order that could affect your legal rights. Read it carefully. If you do not understand it, consult an attorney for legal advice.

FINDINGS OF THE COURT:

1. A Petition for Approval of Annual Accounting #_____ was filed by _____.

2. Notice of the Petition was ☐ given as required by law or ☐ waived by all interested persons or ☐ other:

3. The Petition for Approval has been reviewed by the Court Accountant and by the Court.

IT IS ORDERED:

1. ☐ **The Accounting is approved** as submitted for the period from _____ to _____, _____.

   - The date that the next accounting period shall be due: _____
   - The dates that the next accounting period shall cover: _____
   - The increase or decrease amount of the fiduciary bond, if appropriate. _____

OR

☐ **The Accounting is approved but** with the following provisions:

_____
_____
_____
_____

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ORD

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Use current form

Case No. _____

OR

☐ **The Accounting is not** approved. The Petitioner shall file with the court a written Response to the Court Accountant's Report, provide a copy of the Response to the Court Accountant and to all persons entitled to notice of the Annual Accounting, and shall address each and every recommendation of the Court Accountant by _____ (date). If additional documentation or amended schedules are required by the Court Accountant, they shall be attached to the Petitioner's Response.

Petitioner shall include a self-addressed, stamped envelope to the Court Accountant with the Response. Failure of Petitioner to fully address the Court Accountant's recommendations will result in the court setting a hearing date at which time the Petitioner will be required to appear in court to explain the accounting. The court may also order the Petitioner to personally bear additional expenses incurred in resolving the accounting issues.

2. ☐ **The fee statement is approved** and fees are allowed in the amount of $_____

OR

☐ **The fee statement is not approved** and Petitioner is ordered to do the following things:

_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____

DONE IN OPEN COURT:_____

_____
JUDICIAL OFFICER OF THE SUPERIOR COURT

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