Instructions for Guardian and/or Conservator
Final Report and Accounting Form

Court employees can't help you fill out these forms.
Don't include these instructions when you serve or file the completed forms.

Purpose of Final Report & Accounting

The Final Report and Accounting gives the Court a summary of the Ward/Protected Person's assets and liabilities. There are several instances when a Final Report and Accounting might be needed:

a. If the court decides the Ward/Protected Person no longer requires assistance with managing their financials.

b. If the court orders a successor guardian or conservator and financial authority is transferred to another person or entity.

c. When the Ward/Protected Person passes away.

If financial authority is transferred to another, this report assists you in planning and preserving the assets for the Ward's/Protected Person's future benefit. If the Ward/Protected Person has passed away, this report is useful for the estate disposition.

Fillable forms are available on the North Dakota State Court's website of ndcourts.gov by clicking on the "Legal Self Help & Forms" link. Scroll to the "Guardianships and Conservatorships" section and click on the "Guardianship of Adults" link.

- The direct link is ndcourts.gov/legal-self-help/adult-guardianship

Attach additional pages as necessary to provide a complete report and explanations.

Confidentiality of the Protected Person

Rule 3.4 of the North Dakota Rules of Court requires that reports not contain the following identification information:

- Social security numbers;
- Taxpayer identification numbers;
- Birthdates;
- Financial account numbers; or
- The name of an individual known to be a minor.

The following examples are acceptable substitutions:

- The last four digits of a social security;
- The last four digits of a financial account number;
- The year of an individual's birth; and
- A minor's initials.

If financial documents are attached to your Final Report and Accounting, completely cross out the full account numbers so the account numbers are unreadable.

Final Report and Accounting Form

Don't leave any of the form blank. If a section of the form doesn't apply to you or the protected person, type or write "0.00" for the dollar amount, or "N/A" for not applicable.

If you include account numbers, only include the last 4 digits of the account number. You fill out the separate Confidential Information Form with the full account numbers after you finish filling out the Final Report and Accounting form.

- **Caption (Top of Form)**

  Use your most recent annual report to complete the caption (top of form). If no reports have been submitted, use the Letters of Guardianship or Letters of Conservatorship to complete the following:

  a. Enter the county and judicial district names.
  b. Fill in legal name of the Ward/Protected Person (see above for minors).
  c. Enter the case number.

- **Ward/Protected Person and Guardian/Conservator Information**

  a. Complete the current address, age, and phone number of the protected person.
  b. Fill in the information for guardian or conservator. Complete the contact information including address, phone numbers, and emails for each.

- **Final Accounting**

  This section provides information about the income and expenses of the estate since the last annual report was submitted to the court. The beginning date is the day after your last annual accounting report.

If no reports have been submitted, the start date is the date of your appointment as guardian or conservator. The end date is the last date that you managed any of the protected person's property, or turned information over to a successor, heirs, etc. If you still have control over some assets, use today's date.

Include all of the deposits the protected person received in their spending accounts since the last annual report, and all of the payments made. If the person's ending checking account balance is zero because of a transfer of funds, include that information in the comments on **Line #23**.

The following explanations are provided for specific questions listed on the form:

- **Line #1 beginning balance**: if this is the first report for the protected person, the beginning balance is the total of the "Cash, checking accounts" section of the Beginning Inventory report. These are the accounts that you or other authorized people use to pay expenses. If this isn't the first report for the protected person, the beginning account balance is the ending balance from the last annual report. Also enter the beginning balance on **Line #6**.

- **Line #2 income and deposits:** includes all income as well as transfers into the checking account(s) from other accounts such as savings or trusts. Total all of the income and deposits on **Line #3** at the bottom of this section, and also enter the total on **Line #7**.

- **Line #4 expenses and withdrawals:** list all of the payments made and any transfers out to other accounts. The "Personal needs" category includes clothing, hygiene and beauty products, first aid, personal shopping and similar products and services. Describe any large or unusual expenses in the comments on **Line #23**. Total all of the expenditures on **Line #5** at the bottom of this section, and also enter the total on **Line #8**.

- **Line #9 ending balance:** the sum of the beginning balance plus the total of all deposits, then subtract all the expenditures. This balance should match the protected person's total checking and spending account balances on the date of this accounting report.

- **Line #10**: list any assets that you've sold or otherwise disposed of since your last financial report to the court. Include any assets you may have already transferred to another party. Attach additional pages if necessary.

- **Ending Inventory (*see examples on Pages 5-6 below)**

  If all assets haven't yet been transferred, the Ending Inventory section needs to be completed to report all of the protected person's assets and remaining debt. Attach additional sheets if more space is required. New assets acquired should be explained in the comments (#23).

  The following explanations are provided for specific questions listed on the form:

  - **#13:** separate high value personal property by category, for example provide a lump sum for jewelry or for farm equipment. All personal property of nominal value such as household goods can be estimated in one lump sum.
  - **#15:** if you have an asset that doesn't fit in any of the categories, you can list it in the "Other assets" section.
  - **#16**: total all of the assets and enter the total here. Also enter the total on line #20.
  - **#19**: total all of the debt and enter the total here. Also enter the total debt on line #21.
  - **#22**: add the total of all of the assets and subtract the total debt and enter the total estate value on this line.

- **Section 23: Comments**

  Use this section for all comments concerning the protected person's estate.

  Include comments such as how the assets will be disposed of, or who they are being held for.

  Include information on how market value was determined, who received assets that were sold, and where the cash was deposited.

  Provide details for leases and debt repayment plans.

  Describe the co-owners of any property.

  Always describe extraordinary events and pending lawsuits or insurance settlements.

  Attach additional pages if necessary to explain transactions, balances, or other information.

- **Section 24: Disposition of Estate**

  This section contains three options concerning the disposition of the estate. Choose the option that best describes the situation. Add comments that completely describe how you'll be disposing of the assets.

- **Section 25: Disposition of Estate**

  In this section, you're certifying that you will serve by certified mail or first class mail a true and correct copy of this report.

  List the people to whom you're required to serve a copy of this final report and accounting. You must serve copies on the same people you served copies of your annual report.

- **Section 26: Disposition of Estate**

  a. In this section, you're certifying that the information contained in the report is true, complete and correct.

  b. You're certifying that you've listed all of the protected person's assets and debt, and submitted copies of the report to the Court, the protected person, and interested persons.

  c. Each guardian and conservator that helped to complete this report must sign at the bottom.

*Ending Inventory Examples

- **Assets**
  Include all assets that the protected person owns or has an interest in such as joint ownership and rights to future income.

  a. <u>Cash, checking accounts</u>: include accounts that you or another authorized person had available to pay the protected person's expenses. Examples:

Checking account	$ 635	First National Bank
Rep payee acct	$ 212	Joe Smith, HIT Inc

  b. <u>Savings accounts, other bank accounts, and investments</u>: include savings, CDs, money market accounts, stocks and bonds, pensions, trusts etc. Examples:

Special Needs Trust	$9,500	Guardian and Protective Services
Burial Savings Acct	$1,323	First National Bank

c. Real estate and physical assets: include homes, land, equipment, vehicles, mineral rights, buildings, etc. Examples:

Family home	$138,000	123 Main Street, Linton
Farmland	$285,000	300 acres NE of Linton
Mineral rights	unknown	shared owner with siblings

d. Personal property: combine all general personal property, such as clothing, appliances, furniture, etc., and estimate a total for this group of assets. Items of high value, such as jewelry, art, or antiques, should be listed separately.

e. Other assets: use this section to list anything that doesn't belong in the other groups; items like insurance policies, business ownership, time shares, etc.

- **Debt**

  Include all of the debt for which the protected person is responsible:

  a. Mortgages, loans, and liens: list each loan separately. Include the institution that holds the loan, and the property that is mortgaged. Examples:

Home equity loan	$25,364	First National Bank
Tractor loan	$32,555	Farm Credit Bureau

  b. Other creditors, debt, and unpaid bills: include all other debt, even if payments aren't currently being made on accounts. Include unpaid monthly bills. Some examples may include:

Healthcare costs	$3,246	Jamestown Altru Hospital
Credit card	$1,211	First National Bank Visa
Ambulance service	$ 842	FM Ambulance

Confidential Information Form

You must fill out and sign the confidential information form.

- Complete the top of the form exactly as you completed the top of the Final Report and Accounting Form.

- Completely fill out the Ward/Protected Person and Guardian(s)/Conservator(s) information.
  - If a co-guardian or a co-conservator was appointed for the ward/protected person, fill out their information.

- For each financial account you included in the Final Report and Accounting Form, make sure only the last 4 digits of the account appear on the Report. Then, provide the full financial account information on the Confidential Information Form.

Contact Information Form

The guardian/conservator is required to mail copies of the Final Report and Accounting to the Ward/Protected Person, and all interested persons listed in the court order appointing the guardian or conservator.

This form ensures that the guardian/conservator mails copies of the Final Report and Accounting to the current address of the Ward/Protected Person, and each interested person. This form also allows the court to update the guardianship or conservatorship case file with updated contact information for the Ward/Protected Person, You (the guardian or conservator), and each interested person.

- Complete the top of the form exactly as you completed the top of the Final Report and Accounting.
- Completely fill out the information for the Ward/Protected Person, you (the guardian or conservator), and each interested person listed in the court order appointing the guardian or conservator.

Declaration of Service by Mail Form

Serve Copies of Completed, Dated and Signed Final Report and Accounting Form and Contact Information Form

- The Ward/Protected Person and all interested persons designated in the order appointing the Guardian/Conservator must each receive a copy of the completed, dated and signed Final Report and Accounting form, Contact Information Form, and any supporting documents that will be filed with the Final Report and Accounting.
- **Don’t serve copies of the Confidential Information Form.**
- Copies may be served by first class mail or certified mail.
- The Declaration of Service by Mail form gives the court proof that copies were provided.
- The individual who mails the envelopes must be at least 18 years old. The individual who mails the envelopes completes the Declaration of Service by Mail.

File Forms After Service is Completed

After Service is Completed, File the Following with the Clerk of District Court:

- The original Final Report and Accounting;
- The original Confidential Information Form (don't serve this form);
- The original Contact Information Form; and
- The originals of all declarations of service showing copies of the Final Report and Accounting were served on the protected person and all interested persons designated in the order appointing the guardian.

After Forms are Filed

a. **If the court returns financial authority to the Ward/Protected Person:** review all Orders of the court. Work with the Ward/Protected Person on restoring their access to their accounts and updating mailing addresses etc. File the original, completed and signed Final Report and Accounting within the time required by the court in the Order. A copy **must** be mailed to the Ward/Protected Person and any interested parties.

b. **If the court appoints a successor guardian or conservator: r**eview all Orders of the court. Work with the successor on transferring accounts and assets, and updating mailing addresses etc. File the original, completed and signed Final Report and Accounting within the time required by the court in the Order. A copy **must** be mailed to the Ward/Protected Person, the successor guardian(s) and conservator(s), and any interested parties.

c. **If the Ward/Protected Person has passed away:** you may file an obituary and motion to terminate upon the death of Ward/Protected Person. Work with the Ward's/Protected Person's personal representative or family on the final disposition of assets. File the original, completed and signed Final Report and Accounting within 90 days of the termination. Copies **must** be sent to any interested parties.

Don't include these instructions when you serve or file the completed form.