

Instructions for Guardian and Conservator Final Report and Accounting Form

**Court employees may not help you fill out this form.
Do not include these instructions when you mail or file the completed form.**

Purpose

The Final Report and Accounting gives the Court a summary of the protected person's (ward or conservatee) assets and liabilities. There are several instances when a Final Report might be needed:

- a. if the court determines the 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 protected person passes away.

If financial authority is transferred to another, this report will assist in planning and preserving the assets for the protected person's future benefit. If the protected person has passed away, this report will be useful for the estate disposition.

Fillable forms are available on the North Dakota State Court's website: www.ndcourts.gov by clicking on the Legal Self Help & Forms link. Attach additional pages as necessary to provide a complete report with any appropriate 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 or financial account number;
- The year of an individual's birth; and
- A minor's initials.

Completing the Final Report and Accounting:

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.

- **Top of Form**

If the court has not completed the top of the form for you:

- a. Enter the county and district court names.
- b. Fill in legal name of the protected person (see above for minors).
- c. Enter the case number from your Letters of Guardianship or Conservatorship.

- **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.
- c. If there is a co-guardian or co-conservator, fill in the information for the co-guardian or co-conservator. Complete the contact information including address, phone numbers, and emails for each. If there isn't a co-guardian or co-conservator, type or write "N/A."

- **Final Accounting**

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

If no reports have been submitted, the start date should be the date of your appointment as guardian or conservator. The end date will be 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 has 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, please include that information in the comments (#23).

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

- **#1 beginning balance:** if this is the first report for the protected person, the beginning balance will be 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 is not the first report for the ward, the beginning account balance will be the ending balance from the last annual report. Also enter the beginning balance on line #6.
- **#2 income and deposits** will include 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.
- **#4 the expenses and withdrawals** section is where you will 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. Any large or unusual expenses should be described in the comments (#23). Total all of the expenditures on line #5 at the bottom of this section, and also enter the total on line #8.
- **#9:** the **ending balance** is the sum of the beginning balance plus the total of all deposits, and the subtraction of all the expenditures. This balance should match the ward's total checking and spending account balances on the date of this accounting report.
- **#10:** this section is for any assets that you have sold or otherwise disposed of since your last financial report to the court. This section should include any assets you may have already transferred to another party. Attach additional pages if necessary.
- **Ending Inventory (*see examples below)**

If all assets have not yet been transferred, the Ending Inventory section will need 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 does not 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. You should add comments that will completely describe how you will be disposing of the assets.

Submission of the Final Report and Accounting

- a. **If the court returns financial authority to the protected person:** review all Orders of the court. Work with the 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 protected person and any interested parties.
- b. **If the court appoints a successor guardian or conservator:** review 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 protected person, the successor guardian(s) and conservator(s), and any interested parties.
- c. **If the protected person has passed away:** you may file an obituary and motion to terminate upon the death of person. Work with the 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.

Service Certification (#25)

- a. In this section, you are certifying that you have served (by mail or hand delivery) a true and correct copy of this report. Check the boxes of the people served and indicate the date you mailed or hand delivered the completed report and all attachments to each.

Form Certification (#26)

- a. In this section, you are certifying that the information contained in the report is true, complete and correct.
- b. You are certifying that you have recorded 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. Cash, checking accounts: 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. Savings accounts, other bank accounts, and investments: 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 does not 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 are not currently being made on accounts. Include unpaid monthly bills. Some examples may include:

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

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