

CONSERVATORSHIP

1

FIRST ACCOUNT

Part 1: Petition for Approval of
First Annual Accounting

(Forms)

Self-Service Center

FIRST ANNUAL ACCOUNTING OF CONSERVATOR

CHECKLIST

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
- ✓ You have not yet completed an account as a Guardian or Conservator for this case; AND
- ✓ You want to file Court papers to have the FIRST account approved by the Court.

READ ME: Consulting a lawyer before filing documents with the court may help prevent unexpected results. If you need to consult a Lawyer, the Pima County Bar Association offers a Lawyer Referral Service that provides half-hour consultations for a low cost.
<http://www.pimacountybar.org/>
The Clerk's office cannot provide legal advice. Employees may be able to offer instruction about how and where to file appropriate paperwork, but will not provide help on issues of law

Self-Service Center

CONSERVATORSHIP

PETITION FOR APPROVAL OF FIRST ANNUAL ACCOUNTING

PART 1: THE COURT PAPERS

FORMS

This packet contains court forms and instructions to file for approval of the first annual accounting for a conservatorship. Items in **BOLD** are forms that you will need to file with the Court. Non-bold items are instructions or procedures. Do not copy or file those pages!

Order	File Number	Title	# pages
1		Checklist: You may use these forms if...	1
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3		Coversheet for Approval of Conservator's First Account	2
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*You may use and follow the format of this form or present a copy of a checkbook register or printout of an account register from accounting software such as Quicken™.

The documents you have received are copyrighted by the Superior Court of Arizona in Maricopa County. You have permission to use them for any lawful purpose. These forms shall not be used to engage in the unauthorized practice of law. The Court assumes no responsibility and accepts no liability for actions taken by users of these documents, including reliance on their contents. The documents are under continual revision and are current only for the day they were received. It is strongly recommended that you verify on a regular basis that you have the most current documents.

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 PIMA 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 CONSERVATOR'S FIRST ACCOUNT (FORM 6)

- with BUDGET
- with Budget Amendment
- with 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 account covers the account reporting 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.
3. Unless otherwise ordered by the court, I have attached the REQUIRED DOCUMENTS in the following order:
 - SCHEDULE 1: Statement of Receipts and Disbursements
 - WORKSHEET A: Other Receipts and Disbursements Detail
 - Amended Budget (if applicable)
 - SCHEDULE 2: Statement of Net Assets and Reconciliation
 - WORKSHEET B (if applicable): Other Inventory and Liabilities Detail

- SCHEDULE 3: Statement of Sustainability of Conservatorship
- WORKSHEET C (if applicable): Adjustments Detail
- Financial Statements, which include the account balance at the end of the account reporting period, for each financial account.
- Transaction Log, detailing all financial transactions during the account reporting period just ended, reported by category.

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 (Type or Print Name)

Form 6: First Conservator's Account

Description of the Required Schedules and Worksheets	
Schedule 1: Statement of Receipts and Disbursements Worksheet A	Provides budgeted and actual receipts and disbursements Supporting detail of Other Income, Expenses, and Administrative Fees and Costs
Schedule 2: Statement of Net Assets & Reconciliation Worksheet B	Provides a summary of the estate inventory & updated inventory values 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 Worksheet C	Calculates estimated sustainability of the estate Supporting detail of Adjustments to Net Assets or Net Income/(Net Expenses)

Do Not File this Instruction Page

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 6: First Conservator's Account

Schedule 1: Statement of Receipts and Disbursements

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Actual Results	Budget <small>See Form 5, Schedule 1, Column F</small>	Actual Results	Change from Budget	Change as Percent	Budget Current Year:	Budget Change From Actual Results Period Just Ended
Prior Period:	Period Just Ended:	Period Just Ended:	Column C minus Column B	Column D divided by Column B and multiplied by 100	Year:	Column F minus Column C
<p>Receipts (Money Received):</p> <p>3 Retirement and Disability Income</p> <p>4 Annuities, Structured Settlements, and Trust Income</p> <p>5 Wages and Earned Income</p> <p>6 Investment and Business Income</p> <p>7 Other Receipts (Attach WS A)</p> <p>8 Total Receipts (Add lines 3 through 7)</p> <p>9 Assets/Liabilities as Receipts</p> <p>10 Total Income Included in Receipts (Line 8 minus line 9)</p>						
<p>Disbursements (Money Spent):</p> <p>Money Spent for Protected Person:</p> <p>11 Food, Clothing, and Shelter</p> <p>12 Medical Costs</p> <p>13 Personal Allowance</p> <p>14 Payments on Debt</p> <p>15 Discretionary Expenses</p> <p>16 Other Disbursements (Attach WS A)</p> <p>17 Total Disbursements for Protected Person (Add lines 11 through 16)</p>						
<p>Money Spent for Administrative Fees & Costs:</p> <p>18 Fiduciary Fees and Costs</p> <p>19 Fiduciary's Attorney Fees and Costs</p> <p>20 Protected Person's Attorney Fees and Costs</p> <p>21 Other Administrative Fees and Costs (Attach WS A)</p> <p>22 Total Administrative Fees and Costs (Add lines 18 through 21)</p> <p>23 Total Disbursements (Add lines 17 and 22)</p> <p>24 Assets/Liabilities as Disbursements</p> <p>25 Total Expenses in Disbursements (Line 23 minus line 24)</p> <p>26 Total Surplus/(Total Shortfall) (Line 8 minus line 23)</p> <p>27 Net Income/(Net Expenses) (Line 10 minus line 25)</p>						

In the matter of: **Case No.**

Start Date of Account Reporting Period Just Ended:

Category	<i>Column F: Total (For Page)</i>
Line 7: Other Receipts	
Line 16: Other Disbursements	
Line 21: Other Administrative Fees and Costs	

WORKSHEET A

Supporting Detail for Form 6, Schedule 1:

Other Receipts; Other Disbursements; Other Administrative Fees and Costs

Other Receipts (Line 7)		Other Disbursements (Line 16)		Other Administrative Fees and Costs (Line 21)	
Description	<i>Column F: Budget Current Year Amount</i>	Description	<i>Column F: Budget Current Year Amount</i>	Description	<i>Column F: Budget Current Year Amount</i>

In the matter of:

Case No.

Form 6: First Conservator's Account

Schedule 2: Statement of Net Assets & Reconciliation

Column A	Column B	Column C	Column D	Column E
Inventory Summary From Prior Period: See Form 5, Schedule 2, Column B	Updated Inventory Value Period Just Ended:	Change from Prior Period Column B minus Column A	Change as Percent Column C divided by Column A and multiplied by 100	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)				
21 Total Receipts (Schedule 1, Column C, line 8)				
22 Available Funds (Add lines 20 and 21)				
23 Total Disbursements (Schedule 1, Column C, line 23)				
24 Ending Cash Balance (Line 22 minus line 23)				

Starting Cash Balance comes from Column A, Line 14

Ending Cash Balance must equal Column B, Line 14

Case No.															
In the matter of:															
Start Date of Account Reporting Period Just Ended:															
WORKSHEET B															
Supporting Detail for Form 6, 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.

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		

Supporting Detail for Form 6, Schedule 2:

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

Effective: September 1, 2012 Revised: November 13, 2013

In the matter of: Case No. _____

Form 6: First Conservator's Account

Schedule 3: Statement of Sustainability of Conservatorship

Column A Sustainability Estimated in Prior Period <small>See Form 5, Schedule 3, Column B</small>	Column B Updated Sustainability Estimated	Column C Change from Prior Period <small>Column B minus Column A</small>	Column D Change as Percent <small>Column C divided by Column A and multiplied by 100</small>	Column E 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 W.S.C)				
4 Adjusted Net Assets (Add lines 2 and 3)				

Recurring Net Income/(Net Expenses):

5 Net Income/(Net Expenses) (See Schedule 1, line 27)				
6 Adjustments (Attach W.S.C)				
7 Adjusted Net Income/(Net Expenses) (Add lines 5 and 6)				

8 Enter Adjusted Net Assets (Line 4)

9 Enter Adjusted Net Income/(Net Expenses) (Absolute Value of line 7)				
10 Estimated Years of Sustainability (Line 8 divided by line 9)				

11 Is Conservatorship Sustainable? (Yes or No)

--	--	--	--	--

Prior Period Management Plan

(Complete if "No" is entered in Column A, Line 11: Provide Management Plan Going Forward as indicated in Form 5, Schedule 3)

Management Plan Going Forward

(Complete if "No" is entered in Column B, Line 11)

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NOTICE TO RECIPIENT OF THIS SCHEDULE:

The Conservator's estimates and analyses of Adjusted Net Assets, Adjusted Net Income/(Net Expenses), 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 6, Schedule 3: Adjustments to Net Assets Available to Conservatorship; Adjustments to Recurring Net Income/(Net Expenses)				
*Note: If adjustment is negative, place () around the amount or a minus sign in front of the amount				
Adjustments to Net Assets Available to Conservatorship (Line 3)		Adjustments to Recurring Net Income/(Net Expenses) (Line 6)		
Description/ Explanation of Adjustment	Updated Sustainability Estimated Adjustment Amount <i>Column B:</i>	Description/ Explanation of Adjustment	Updated Sustainability Estimated Adjustment Amount <i>Column B:</i>	
		Category	Column B: Total (For Page)	
		Line 3: Adjustments to Net Assets Available to Conservatorship		
		Line 6: Adjustments to Recurring Net Income/(Net Expenses)		

In the matter of:		Case No.
Start Date of Account Reporting Period Just Ended:		
WORKSHEET C Cont. Supporting Detail for Form 6, Schedule 3: Adjustments to Net Assets Available to Conservatorship; Adjustments to Recurring Net Income/(Net Expenses)		
Category	<i>Column B: Total (For Page)</i>	
Line 3: Adjustments to Net Assets Available to Conservatorship		
Line 6: Adjustments to Recurring Net Income/(Net Expenses)		
*Note: If adjustment is negative, place () around the amount or a minus sign in front of the amount		
Adjustments to Net Assets Available to Conservatorship (Line 3)	Adjustments to Recurring Net Income/(Net Expenses) (Line 6)	
Description/ Explanation of Adjustment	Description/ Explanation of Adjustment	<i>Column B:</i> Updated Sustainability Estimated Adjustment Amount

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 PIMA 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

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: _____

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 PIMA COUNTY

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

Case Number: _____

RESPONSE TO COURT ACCOUNTANT REPORT on _____

an adult or a minor

(1st, 2nd, 3rd, etc., Simplified or Final)

ANNUAL ACCOUNT OF CONSERVATOR

State of Arizona)
County of Maricopa) ss.

I am the person responsible for submitting this account. 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:

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 ~~D~~A5 COUNTY

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

Case Number: _____

NOTICE OF NON APPEARANCE HEARING REGARDING ANNUAL ACCOUNTING

_____ an Adult a Minor

**THIS IS A LEGAL NOTICE; Your rights may be affected.
Éste es un aviso legal. Sus derechos podrían ser afectados.**

- 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 court hearing has been scheduled to consider the Petition and matters in the court papers as follows:

DATE and TIME _____

PLACE: _____

JUDICIAL OFFICER: _____

DATED: _____

Petitioner

You are not required to respond to this Petition, but if you choose to respond, you *may* do so by filing a written response *or* by appearing in-person at the hearing. *If you choose to file a written response:*

- File the original with the Court;
- Provide a copy to the office of the Judicial Officer named above; and
- Mail a copy to all interested parties at least five (5) business days before the hearing.

YOU ARE RESPONSIBLE FOR PROTECTING YOUR INTERESTS.

This matter may not be independently investigated or verified by the court. If you object to any part of the petition or motion that accompanies this notice, you must file with the court a written objection describing the legal basis for your objection. Failure to file a written objection may jeopardize your interests. Without your written objections, you should expect that the requested relief will be granted. If you question any other action of the fiduciary, file an appropriate written petition or motion with the court.

This is a legal matter. If you have questions, seek legal advice from an attorney. You have the right to represent yourself. If you represent yourself you must correctly follow court procedures.

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 PIMA 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:

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