

**JUDICIAL COUNCIL OF CALIFORNIA
ADMINISTRATIVE OFFICE OF THE COURTS**

455 Golden Gate Avenue
San Francisco, California 94102-3688

Report

TO: Members of the Judicial Council

FROM: Probate and Mental Health Advisory Committee
Hon. Don Edward Green, Chair
Douglas C. Miller, Committee Counsel,
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DATE: October 2, 2007

SUBJECT: Probate: Standard and Simplified Accountings by Conservators and Guardians (adopt rule 7.575 of the California Rules of Court; adopt forms GC-400(SUM)/GC-405(SUM), GC-405(A), GC-405(C); and approve forms GC-400(PH)(1)/GC-405(PH)(1), GC-400(PH)(2)/GC-405(PH)(2), GC-400(AP)/GC-405(AP), GC-400(A)(1), GC-400(A)(2), GC-400(A)(3), GC-400(A)(4), GC-400(A)(5), GC-400(A)(6), GC-400(B)/GC-405(B), GC-400(OCH)/GC-405(OCH), GC-400(NI), GC-400(C)(1), GC-400(C)(2), GC-400(C)(3), GC-400(C)(4), GC-400(C)(5), GC-400(C)(6), GC-400(C)(7), GC-400(C)(8), GC-400(C)(9), GC-400(C)(10), GC-400(C)(11), GC-400(D)/GC-405(D), GC-400(DIST)/GC-405(DIST), GC-400(OCR)/GC-405(OCR), GC-400(NL), GC-400(E)(1)/GC-405(E)(1), GC-400(E)(2)/GC-405(E)(2), GC-400(F)/GC-405(F), GC-400(G)/GC-405(G), and GC-400(A)(C)) (Action Required)

Issue Statement

Conservators and guardians of estates must file periodic accountings showing their management of the estates in their charge. These accountings are subject to detailed statutory requirements.¹

Legislation enacted as part of the Omnibus Conservatorship and Guardianship Reform Act of 2006 (Omnibus Act) directs the council to create forms for the

¹ See Probate Code sections 2620 (requirement of accounting) and 1061–1064 (content and layout requirements for all court accountings, including those of conservators and guardians).

schedules contained in accountings filed by conservators and guardians and a rule of court to prescribe how the forms are to be used.²

Recommendation

In response to the mandate of Probate Code section 2620(a) as amended by the Omnibus Act, the Probate and Mental Health Advisory Committee recommends that the Judicial Council, effective January 1, 2008:

1. Adopt rule 7.575 of the California Rules of Court to define standard and simplified accountings under Probate Code section 2620(a) and to prescribe how the Judicial Council forms required by that section are to be used;
2. Adopt the following forms for mandatory use:

Summary of Account—Standard and Simplified Accounts (form GC-400(SUM)/GC-405(SUM));

Schedule A, Receipts—Simplified Account (form GC-405(A)); and

Schedule C, Disbursements—Simplified Account (form GC-405(C)); and

3. Approve the following forms for optional use:

Cash Assets on Hand at Beginning of Account Period—Standard and Simplified Accounts (form GC-400(PH)(1)/GC-405(PH)(1));

Non-Cash Assets on Hand at Beginning of Account Period—Standard and Simplified Accounts (form GC-400(PH)(2)/GC-405(PH)(2));

Additional Property Received During Period of Account—Standard and Simplified Accounts (form GC-400(AP)/GC-405(AP));

Schedule A, Receipts, Dividends—Standard Account (form GC-400(A)(1));

Schedule A, Receipts, Interest—Standard Account (form GC-400(A)(2));

Schedule A, Receipts, Pensions, Annuities, and Other Regular Periodic Payments—Standard Account (form GC-400(A)(3));

Schedule A, Receipts, Rent—Standard Account (form GC-400(A)(4));

Schedule A, Receipts, Social Security, Veterans' Benefits, Other Public Benefits—Standard Account (form GC-400(A)(5));

Schedule A, Receipts, Other Receipts—Standard Account (form GC-400(A)(6));

² The Omnibus Act is, collectively, Stats. 2006, ch. 490–493 (respectively, Senate Bill 1116, Senate Bill 1550, Senate Bill 1716, and Assembly Bill 1363). The provision concerning accountings of conservators and guardians is an amendment of Probate Code section 2620(a) made by section 24 of AB 1363.

Schedule B, Gains on Sales—Standard and Simplified Accounts
(form GC-400(B)/GC-405(B));

Other Charges—Standard and Simplified Accounts
(form GC-400(OCH)/GC-405(OCH));

Net Income From Trade or Business—Standard Account
(form GC-400(NI));

Schedule C, Disbursements, Conservatee’s Caregiver Expenses
—*Standard Account* (form GC-400(C)(1));

Schedule C, Disbursements, Conservatee’s Residential or Long-Term Care Facility Living Expenses—Standard Account (form GC-400(C)(2));

Schedule C, Disbursements, Ward’s Education Expenses—Standard Account
(form GC-400(C)(3));

Schedule C, Disbursements, Fiduciary and Attorney Fees—Standard Account
(form GC-400(C)(4));

Schedule C, Disbursements, General Administration Expenses—Standard Account
(form GC-400(C)(5));

Schedule C, Disbursements, Investment Expenses—Standard Account
(form GC-400(C)(6));

Schedule C, Disbursements, Living Expenses—Standard Account
(form GC-400(C)(7));

Schedule C, Disbursements, Medical Expenses—Standard Account
(form GC-400(C)(8));

Schedule C, Disbursements, Property Sale Expenses—Standard Account
(form GC-400(C)(9));

Schedule C, Disbursements, Rental Property Expenses—Standard Account
(form GC-400(C)(10));

Schedule C, Disbursements, Other Expenses—Standard Account
(form GC-400(C)(11));

Schedule D, Losses on Sales—Standard and Simplified Accounts
(form GC-400(D)/GC-405(D));

Distributions to Conservatee or Ward—Standard and Simplified Accounts
(form GC-400(DIST)/GC-405(DIST));

Other Credits—Standard and Simplified Accounts
(form GC-400(OCR)/GC-405(OCR));

Net Loss From Trade or Business—Standard Account
(form GC-400(NL));

Cash Assets on Hand at End of Account Period—Standard and Simplified Accounts (form GC-400(E)(1)/GC-405(E)(1));

Non-Cash Assets on Hand at End of Account Period —Standard and Simplified Accounts (form GC-400(E)(2)/GC-405(E)(2));

Schedule F, Changes in Form of Assets—Standard and Simplified Accounts (form GC-400(F)/GC-405(F));

Schedule G, Liabilities at End of Account Period—Standard and Simplified Accounts (form GC-400(G)/GC-405(G)); and

Schedule A and C, Receipts and Disbursements Worksheet—Standard Account (form GC-400(A)(C)).

The text of proposed rule 7.575 is attached at pages 12–14.

Copies of the forms are attached at pages 15–49.

Rationale for Recommendation

The following paragraph has been added to Probate Code section 2620(a) by the Omnibus Act:

By January 1, 2008, the Judicial Council, in consultation with the California Judges Association, the California Association of Superior Court Investigators, the California State Association of Public Administrators, Public Guardians, and Public Conservators, the State Bar of California, and the California Society of Certified Public Accountants, shall develop a standard accounting form, a simplified accounting form, and rules for when the simplified accounting form may be used. *After January 1, 2008, all accountings submitted pursuant to this section shall be submitted on the Judicial Council form.* (Italics added.)

The advisory committee, after consulting with representatives of the organizations identified in the statute, developed and now proposes adoption of rule 7.575 and adoption or approval of the 35 forms listed above in response to the statutory directive.

Rule 7.575

Rule 7.575(a) would define a standard accounting as an accounting that states receipts and disbursements in subject-matter categories, and a simplified accounting as an accounting that shows receipts and disbursements in chronological order, without regard to the subject matter of each receipt and disbursement. The committee concluded that no other differences between standard and simplified accountings can be established by rule because the

contents required of all court accountings, whether standard or simplified, have not been changed by the Omnibus Act. These requirements are specified in detail in Probate Code sections 1061–1064.

Rule 7.575(b) would permit a conservator or guardian to choose to file a standard accounting at all times, but would require a standard accounting in the following situations:

- (1) The estate contains income real property;
- (2) The estate contains a whole or partial interest in a trade or business;
- (3) The appraised value of the estate is \$500,000 or more, exclusive of the conservatee’s or ward’s personal residence;
- (4) A receipts or disbursements schedule prepared in a simplified accounting format exceeds five pages in length; or
- (5) The court directs that a standard accounting be filed.

All accountings prepared in estates of conservatees or wards not described above may be prepared in the simplified accounting format, at the option of the conservator or guardian. Moreover, if a standard accounting is required under the rule solely because of the length of the accounting’s receipts or disbursement schedule (item 4 above), only the particular schedule that exceeds five pages in length would have to be prepared in the standard account format.

Rule 7.575(e)(1) addresses the use of mandatory and optional accounting forms. This paragraph provides that mandatory forms must be used by all conservators and guardians who file accountings; optional forms may be used by all accounting filers. This is consistent with the general rules applicable to all Judicial Council forms. (See Cal. Rules of Court, rules 1.31(a) and 1.35(a).) However, the rule would depart from the general rule for optional accounting forms that are designed to be used both in standard and simplified accountings, forms designated as GC-400/GC-405.³ These dual-use forms would be required for simplified-account filers despite their designation as optional forms.

The dual-use forms other than the *Summary of Account* and all standard-account forms are proposed as optional forms for standard-account filers in response to comments received concerning the impact of Judicial Council accounting forms on fiduciaries that use accounting software or computer programs to prepare their accounting schedules. The advisory committee believes that these comments

³ This proposal includes 13 dual-use forms. The *Summary of Account* (form GC-400(SUM)/GC-405(SUM)) is proposed as a mandatory form. The rest of the dual-use forms are proposed as optional forms.

mostly concern fiduciaries who would file standard accountings under the rule. These filers would be permitted to use their software to prepare their accounting schedules so long as their accountings provide the same information as is requested in the Judicial Council forms. (See rule 7.575(e)(2).) On the other hand, most simplified-account filers, including many unrepresented fiduciaries, would not be using sophisticated accounting software. The simplified accounting forms are designed primarily for these account filers.

Rule 7.575 would be placed in chapter 12 of title 7 of the California Rules of Court, currently titled *Accounts and Reports of Executors and Administrators*. The committee proposes that chapter 12 be renamed *Accounts and Reports of Executors, Administrators, Conservators, and Guardians*, and recommends that all future rules of court governing accountings filed by these fiduciaries be placed in that chapter. Accountings filed by executors and administrators in decedents' estates and those filed by conservators and guardians are identical in layout and format and are equally subject to the detailed requirements of Probate Code sections 1061–1063. Placing all accounting rules in one chapter applicable to all court-appointed fiduciaries eliminates the need to propose separate but substantially identical rules of court on accounting-related topics for each fiduciary.

Judicial Council forms

Thirty-five new forms are proposed. All of the forms are assigned the designator numbers 400 or 405, in the Probate—Guardianships and Conservatorships form family (abbreviated “GC”). Forms designated as GC-400 are for use in standard accountings under section 2620(a) and rule 7.575(d); forms designated as GC-405 are for use in simplified accountings. Dual-use forms for both standard and simplified accountings are designated GC-400/GC-405.

Three forms, *Summary of Account* (form GC-400(SUM)/GC-GC-405(SUM)); *Schedule A, Receipts—Simplified Account* (form GC-405(A)); and *Schedule C, Disbursements—Simplified Account* (form GC-405(C)), are proposed as mandatory forms. The remaining 32 forms, including the 12 remaining dual-use forms, are proposed as optional forms (subject to the provisions of rule 7.575(e), discussed above).

The forms other than the *Summary of Account* are subject-matter schedules; arranged and listed above in the order those schedules would appear in the *Summary of Account* in accordance with the requirements of Probate Code section 1061.⁴ Suffixes (A) through (E) to the form designators GC-400 or GC-405 are

⁴ All schedules for which forms have been prepared are included in the *Summary of Account* required by section 1061 except Schedules F and G, respectively *Changes in the Form of Assets—*

assigned to the accounting schedules that are given these letters: receipts, Schedule A; gains on sales, Schedule B; disbursements, Schedule C; losses on sales, Schedule D; and property on hand at end of account period, Schedule E (separated into schedules for cash and non-cash assets, designated respectively as (E)(1) and (E)(2)).⁵

Other schedules reflected in the *Summary of Account* that do not have assigned schedule letters are designated in the forms by suffixes based on their subject matter. With the exception of the schedules for the cash and non-cash assets on hand at the beginning of the accounting period, these forms would be assigned schedule letters by users at the time they are used.⁶

Although a schedule for cash assets at the beginning of the account period is not required by section 1063 because an estimate of the fair market value of this type of asset is not required, and a schedule of non-cash assets on hand at the beginning of the accounting period is not required by section 1063 for the first account, schedules for both types of assets are provided. The *Summary of Account* does not have room for more than one line for cash and non-cash assets on hand at the beginning of the account period. All assets from several inventories may be shown on the appropriate schedule instead of in the *Summary of Account*. In the first account, all assets may be listed collectively by the inventory in which they

Standard and Simplified Accounts (form GC-400(F)/GC-405(F)), and *Liabilities at the End of the Account Period—Standard and Simplified Accounts* (form GC-400(G)/GC-405(G)). These schedules are required by Probate Code sections 1063(b) and (g), but they are informational schedules that do not show charges or credits that are included in the calculation of the balances shown in the *Summary of Account*.

⁵ The schedules of cash and non-cash assets that together form the schedule of property on hand at the beginning of the account period are not assigned a schedule letter and do not call for the accounting preparer to identify the schedules with a letter. Before 1997, court accountings did not include a separate schedule for property on hand at the beginning of the account period. Such property was identified in the *Summary of Account* by reference to the Inventory and Appraisal filed by the fiduciary that lists the property or, for accounts after the first account, by reference to the property on hand at the end of the previous accounting period. This practice changed for accounts after the first account with the enactment of Probate Code section 1063 in 1997. Section 1063(a) requires accountings after the first account to contain an estimate of the fair market value of each item of non-cash property on hand at the beginning of the accounting period. A schedule of non-cash property on hand at the beginning of the accounting period is therefore not always filed. For this reason, no schedule letter has traditionally been assigned to this schedule even when it is filed with later accountings.

⁶ *Net Income* and *Net Loss From Trade or Business* are identified respectively as (NI) and (NL), the cash and non-cash assets schedules that together form property on hand at beginning of account period are identified as (PH)(1) and (PH)(2), *Additional Property Received During Period of Account* as (AP), *Other Charges* and *Other Credits* respectively as (OCH) and (OCR); and *Distributions to Conservatee or Ward* as (DIST).

appear. In subsequent accounts, each non-cash asset on hand at the beginning of the account period must be listed individually, together with its carry value and its estimated fair market value.

Each of the subject-matter categories of the receipts and disbursements schedules for standard accountings is a separate form, identified by numbers following the identifiers GC-400(A) and GC-400(C). There are 6 receipt categories and 11 disbursement categories, including a catchall “other” category in each schedule. The categories are clearly identified on each form, shown above in the full names of these forms. The categories represent types of receipts and expenditures commonly found in conservatorship or guardianship accountings.

The receipts and disbursements schedules for simplified accountings are designated respectively as GC-405(A) and GC-405(C). These forms, and the *Summary of Account*, are the only forms proposed for adoption as mandatory forms.

The advisory committee created these single-page forms with the understanding that users of the forms with multi-page schedules or receipt or disbursement categories would use multiple copies of the forms. All forms for receipt and disbursement categories and schedules that are likely to require more than one page have a check box at the bottom of the page, next to the place where the total for the schedule or the subtotal for the receipt or disbursement category is to be placed. The instructions at the bottom of these forms advise users to check the box on the copy of the form that will be the last page of the schedule or category to indicate that it is the last page, where the total for that schedule or category will be placed. Additional instructions direct users to the line in the *Summary of Account* where the total of the schedule is to be placed.⁷

The committee has designed an additional optional form worksheet that is not to be filed with the accounting, designated as form GC-400(A)(C). This form is designed for use in the preparation of a standard account. The form shows all of the receipt and disbursement categories of the standard account on a single page, with a place for the total of each category and the total of all categories of Schedules A and C at the bottom of the page. This form is proposed primarily as a checklist to ensure that all categories of receipts or disbursements are included in

⁷ The *Summary of Account* has a column of numbers in the left-hand margin corresponding to each line in the summary where a total from a schedule is to go, or where a subtotal or total of items in the summary is to be placed. Instructions in the schedules and in the *Summary of Account* direct accounting preparers to carry the schedule totals to lines in the summary, or add figures contained in the summary, by reference to these numbers.

the total of the schedule of receipts or disbursements that is carried over to the *Summary of Account*.

Alternative Actions Considered

The advisory committee did not consider an alternative to the adoption of a rule of court and the adoption or approval of accounting forms because of the requirements of Probate Code section 2620(a), as amended by the Omnibus Act. The committee did develop and circulate for comment proposed mandatory form summaries of each standard-account schedule because of concern that the last sentence of amended section 2620(a), quoted and in italics on page 4 above, could be interpreted as requiring mandatory forms to show at least the total of each schedule.

The committee later eliminated these summary forms because it concluded that they would serve no useful purpose and would make preparation of accountings more complex, difficult, and expensive. The committee determined that section 2620(a) would be satisfied by requiring standard account preparers to provide the same information in their self-prepared schedules as is required by the forms and by requiring these preparers to show the totals from the schedules in the mandatory *Summary of Account*. (See rule 7.575(e).)

Comments From Interested Parties

This proposal was circulated for comment in a special cycle to a list of judicial officers, probate examiners and attorneys, other court staff interested in probate matters and assistance to unrepresented persons, and probate-interest sections of the State Bar and local bar associations, in addition to court executives, presiding judges, individuals, and organizations with a more generalized interest in the trial courts, and representatives of the organizations with which the advisory committee had consulted during the development of the accounting forms.

Twenty-two comments were received. A chart showing the comments received and the advisory committee's responses is attached to this report, beginning at page 51.

Twelve commentators do not agree with the proposal. Nine commentators would agree with a modified proposal. One commentator, Ms. Jamie Lamborn of Sacramento, agrees with the proposal without further comment.

The central issue for commentators who do not agree with the proposal or would approve it if modified, is the incompatibility of the proposed Judicial Council forms with accounting and related software these commentators use to prepare their accounting schedules. Examples of these comments are those of Ms. Connie Draxler and Mr. Richard Bishop, on behalf of the California State Association of

Public Guardians and Public Conservators; Mr. Peter S. Stern, representing the State Bar's Trusts and Estates Section; Mr. Marvin J. Southard, the Public Guardian and Director of the Department of Mental Health of Los Angeles County; and Ms. Jane B. Lorenz, a private professional fiduciary.

The advisory committee's response to these comments was to eliminate as unnecessary forms that would have summarized each schedule in a standard accounting and to make the *Summary of Account* the only Judicial Council form that would be required in a standard account. These changes would permit standard-account preparers to use their current software to prepare their account schedules, subject only to the requirement in rule 7.575(e) that these schedules must provide the same information as is required by the forms.

Many commentators make specific and concrete recommendations for improving the accounting forms. Mr. Dan Crosbie, the Chair of the Committee on Taxation of the California Society of Certified Public Accountants, is a leading example of this type of commentator. One of his most useful comments is to add numbers to some of the forms as references to assist users in carrying entries from one form to another. The committee revised the *Summary of Account* to add numbered lines in the left margin, and modified the instructions in the schedules to refer to these numbers when describing where entries from the schedules are to go in the summary.

Other commentators noted omissions in the original *Summary of Account* that led the committee to create additional schedules and lines in the summary for additional property received during the period of account, "other charges" and "other credits," and a separate schedule for distributions to the conservatee or ward.

Ms. Mary Joy Quinn, Director of the Probate Department of the Superior Court of San Francisco County, recommends that a schedule for reconciliation of bank account statements be provided. Many courts require reconciliations of cash accounts when the account statements filed with the accounting do not match the cash balance on hand shown in the account. The committee elected not to provide a reconciliation schedule at this time, partially in response to other commentators who recommend that they be permitted to provide reconciliations directly on the bank account statements submitted to the court with their accounting.

Many commentators, including some who disapprove of the forms for use by sophisticated practitioners, do support the forms for use in simplified accounts by self-represented fiduciaries.

Implementation Requirements and Costs

The proposed rule and forms will result in the normal expenses associated with the adoption of any rule of the California Rules of Court and the adoption or approval and distribution of any Judicial Council form. Those expenses will be significant with the adoption or approval of 35 new forms at one time. Courts will incur additional staff training expenses as necessary to familiarize their probate department staff members, including examiners, probate staff attorneys, and court investigators, with the large number of new forms and the new rule of court that will define their proper use.

On the other hand, the simplified account forms and the instructions provided in all the forms should make it easier for self-represented conservators and guardians to prepare and file their accountings in a timely and more understandable manner. This in turn would reduce court time that would otherwise be necessary to continue hearings, compel compliance with accounting requirements, and review the accountings prepared and filed by these fiduciaries, and should also reduce the expense of the accounting process imposed on the estates of conservatees and wards.

Attachments

Rule 7.575 of the California Rules of Court is adopted, effective January 1, 2008, to read:

1 **Chapter 12. Accounts and Reports of Executors, and Administrators,**
2 **Conservators, and Guardians**

3
4 **Rule 7.575. Accounts of conservators and guardians**

5
6 This rule defines standard and simplified accountings filed by conservators and
7 guardians under Probate Code section 2620(a), provides when each type of
8 accounting must or may be filed, and prescribes the use of Judicial Council
9 accounting forms in both types of accountings.

10
11 **(a) Standard and simplified accountings**

12
13 A standard accounting lists receipts and disbursements in subject-matter
14 categories, with each receipt and disbursement category subtotaled. A
15 simplified accounting lists receipts and disbursements chronologically, by
16 receipt or payment date, without subject-matter categories.

17
18 **(b) Standard accounting authorized or required**

19
20 A conservator or guardian may file any accounting required or authorized by
21 Probate Code section 2620 as a standard accounting under this rule and must
22 file a standard accounting if:

- 23
24 (1) The estate contains income real property;
25
26 (2) The estate contains a whole or partial interest in a trade or business;
27
28 (3) The appraised value of the estate is \$500,000 or more, exclusive of the
29 conservatee's or ward's personal residence;
30
31 (4) Except as provided in (c), Schedule A (receipts) or Schedule C
32 (disbursements) prepared in a simplified accounting format exceeds
33 five pages in length; or
34
35 (5) The court directs that a standard accounting be filed.

1 **(c) Simplified accounting authorized**

2
3 A conservator or guardian may file a simplified accounting in all cases not
4 listed in (b). If required by this rule to file a standard accounting only
5 because a receipts or disbursements schedule is longer than five pages under
6 (b)(4), a conservator or guardian may file a simplified accounting, except for
7 that schedule, which must be prepared in a standard accounting format.
8

9 **(d) Standard and simplified accounting forms**

10
11 Judicial Council forms designated as GC-400 are standard accounting forms.
12 Forms designated as GC-405 are simplified accounting forms. Forms
13 designated as GC-400/GC-405 are forms for both standard and simplified
14 accountings. Each form is also designated by a suffix following its
15 accounting designator that identifies the form's intended use, based either on
16 the form's schedule letter as shown in the *Summary of Account* (form GC-
17 400(SUM)/GC-405(SUM)) or the form's subject matter.
18

19 **(e) Mandatory and optional forms**

20
21 (1) Judicial Council accounting forms adopted as mandatory forms must be
22 used by standard and simplified accounting filers. Judicial Council
23 accounting forms approved as optional forms may be used by all
24 accounting filers. Judicial Council accounting forms designated as GC-
25 400/GC-405 that are approved as optional forms may be used by
26 standard accounting filers but must be used by simplified accounting
27 filers.
28

29 (2) Standard accounting filers electing not to use optional Judicial Council
30 accounting forms must:
31

32 (A) State receipts and disbursements in the subject-matter categories
33 specified in the optional Judicial Council forms for receipts and
34 disbursements schedules;
35

36 (B) Provide the same information about any asset, property,
37 transaction, receipt, disbursement, or other matter that is required
38 by the applicable Judicial Council accounting form; and
39

40 (C) Provide the information in the same general layout as the
41 applicable Judicial Council accounting form, but instructional
42 material contained in the form and material contained or
43 requested in the form's header and footer need not be provided.

1 **(f) Required information in all accounts**

2

3 Notwithstanding any other provision of this rule and the Judicial Council
4 accounting forms, all standard and simplified accounting filers must provide
5 all information in their accounting schedules or their *Summary of Account*
6 that is required by Probate Code sections 1060–1063 and must provide all
7 information required by Probate Code section 1064 in the petition for
8 approval of their account or the report accompanying their account.

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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Cash Assets on Hand at Beginning of Account Period—Standard and Simplified Accounts

(Cash assets are assets that may be appraised by the conservator or guardian and listed on Attachment 1 of the Inventory and Appraisal. See Probate Code sections 2610(c) and 8901 and the instructions on page 2 of the Inventory and Appraisal (form DE-160/GC-040). List all cash assets and group them by the inventory in which they appear and identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc..))

Cash Assets on Hand as of *(first date of account period):*

Description of Cash Assets	Value
	\$
<input type="checkbox"/> Total, Cash Assets :	\$ _____

(Add pages as required to list all cash assets. Check the box at the bottom of the last page of this asset category and total the amount of the category. Carry that sum over to line 1a of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in the entire schedule for property on hand at beginning of account period, including both the cash assets and non-cash assets on hand.)

Page PH _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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Non-Cash Assets on Hand at Beginning of Account Period—Standard and Simplified Accounts

(Non-cash assets are assets that must be appraised by a probate referee and listed on Attachment 2 of the Inventory and Appraisal. See Probate Code sections 2610(c) and 8902 and instructions on page 2 of the Inventory and Appraisal (form DE-160/GC-040). List all non-cash assets, group them by the inventory in which their latest appraised values appear, or if none, as after-acquired assets in order of their purchase dates, and identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

Non-Cash Assets on Hand as of *(first date of account period):*

Description of Non-Cash Assets	Estimated Market Value *	Carry Value †
	\$	\$
<input type="checkbox"/> Totals, Non-Cash Assets:	\$ _____	\$ _____

* **Not required for the first account.** † *(The carry value of an asset that is included in an inventory is its appraised value. The carry value of an asset purchased for the estate after appointment of the conservator or guardian is its purchase price.) (Add pages as required to list all non-cash assets. Check the box at the bottom of the last page of this asset category and total the estimated and carry values of the non-cash assets. Carry the sum of the carry values over to line 1b of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in the entire schedule for property on hand at beginning of account period, including both the cash assets and non-cash assets on hand.)*

Page PH _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule (specify schedule letter): _____ **Additional Property Received During Period of Account—
Standard and Simplified Accounts**

(This schedule is for property received during the period of account shown on supplemental inventories filed during the period. See Probate Code section 2613 and the definitions of cash and non-cash assets in Cash Assets on Hand at Beginning of Account Period and Non-Cash Assets on Hand at Beginning of Account Period (forms GC-400(PH)(1)/GC-405(PH)(1) and GC-400(PH)(2)/GC-405(PH)(2)). You do not need to list each asset. Instead, you may identify each Supplemental Inventory and Appraisal filed during the period of account and show the total of the cash and non-cash assets shown on each. Include the carry value and estimated fair market value of each non-cash item of this property remaining on hand at the end of the account period in Schedule E, Non-Cash Assets On Hand at End of Account Period.)

Additional Property Received During Period of Account

Description	Value, Cash Assets	Carry Value, Non-Cash Assets *
	\$	\$
Subtotal, Additional Cash and Non-Cash Property Received During Period of Account :	\$ _____	\$ _____
<input type="checkbox"/> Total, Additional Property Received During Period of Account:		_____

* (The carry value of a non-cash asset that is included in a supplemental inventory is its appraised value.)
 (Add pages as required. Check the box at the bottom of the last page of this schedule, total the value of all cash and the carry value of all non-cash assets, and total the sum of those values. Carry the sum of the values over to line 2 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule A, Receipts, Dividends—Standard Account*

***Noncapital items**

(Note returns of principal with the items listed below, but do not include their dollar amounts in the amounts or the total. Report returns of principal on Schedule A1, Return of Principal (there is no form for that schedule), add their dollar amounts to cash assets on hand, and subtract their dollar amounts from the carry values of the securities involved.)

Dividends

Date of Receipt <i>(mm/dd/yyyy)</i>	Description* <i>*(Report dividends from each security separately.)</i>	Amounts
		\$
<input type="checkbox"/> Subtotal, Dividends:		\$ _____

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule A.)

Page A _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule A, Receipts, Interest—Standard Account

Interest

Date of Receipt <i>(mm/dd/yyyy)</i>	Description * <i>*(Report interest from each account or security separately.)</i>	Amounts
		\$ _____
<input type="checkbox"/> Subtotal, Interest:		\$ _____

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule A.)

Page A _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule A, Receipts, Pensions, Annuities, and Other Regular Periodic Payments—Standard Account*

** (Report veterans' pensions on form GC-400(A)(5), Schedule A, Receipts, Social Security, Veterans' Benefits, Other Public Benefits.)*

Pensions, annuities, and other regular periodic payments

Date of Receipt <i>(mm/dd/yyyy)</i>	Description* <i>* (Report receipts from each source separately.)</i>	Amounts
		\$ _____
<input type="checkbox"/> Subtotal, Pensions, Annuities, Other Regular or Periodic Payments:		\$ _____

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule A.)

Page A _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule A, Receipts, Rent—Standard Account

Rent

Date of Receipt <i>(mm/dd/yyyy)</i>	Description * <i>*(Report rents from each property separately.)</i>	Amounts
		\$
<input type="checkbox"/> Subtotal, Rent:		\$ _____

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule A.)

Page A _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule A, Receipts, Social Security, Veterans' Benefits, Other Public Benefits—Standard Account

Social Security, veterans' benefits, and other public benefit payments

Date of Receipt <i>(mm/dd/yyyy)</i>	Description * <i>*(Report receipts from each source separately.)</i>	Amounts
		\$
<input type="checkbox"/>	Subtotal, Social Security, Veterans' Benefits, Other Public Benefits:	\$ _____

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule A.)

Page A _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule A, Receipts, Other Receipts—Standard Account*

* (Use this form for all receipts not described in other Schedule A, Receipts forms.)

Other receipts (add general description): _____

Date of Receipt <i>(mm/dd/yyyy)</i>	Description * <i>*(Report receipts from each source separately.)</i>	Amounts
		\$
<input type="checkbox"/> Subtotal, Other Receipts:		\$ _____

(Add pages as required. Check the box at the bottom of the last page of this receipt category and total the amount of the category. Include that sum in the total of receipts on line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule A.)

Page A _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF _____ (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule A, Receipts—Simplified Account

Receipts *(Receipts of noncapital items by the estate of the conservatee or ward)*

Date of Receipt <i>(mm/dd/yyyy)</i>	Description	Amounts
		\$
	<input type="checkbox"/> Total, Schedule A:	\$ _____

(Add pages if necessary, but if this schedule exceeds five pages, you must prepare it in the Standard Account format. If so, you may use Forms GC-400(A)(1)–(6), the standard account forms for Schedule A, for that purpose. Check the box at the bottom of the last page of this schedule and total the amount of the receipts. Carry that sum over to line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule A.)

Page A _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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Schedule B, Gains on Sales—Standard and Simplified Accounts

Gains on sales during period of account

Date <i>(mm/dd/yyyy)</i>	Property Sold	Sale Price	Carry Value *	Gain
		\$	\$	\$
<input type="checkbox"/> Total Gains on Sales:				\$ _____

*** See form GC-400(PH)(2)/GC-405(PH)(2) for information about Carry Value.**
(List all property sold during the account period that resulted in gains (gross sale price higher than carry value). Include each property's Inventory and Appraisal item number and the date the Inventory and Appraisal containing the property was filed. Add pages as required. Check the box at the bottom of the last page of this schedule and total the gains. Carry that sum over to line 4 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule B.)

Page B _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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Schedule (specify schedule letter): _____ **Other Charges—Standard and Simplified Accounts**

Other charges not shown on another schedule (describe):

Date <small>(mm/dd/yyyy)</small>	Description	Amounts
		\$
<input type="checkbox"/> Total, Other Charges:		\$ _____

(Add pages as required. Check the box at the bottom of the last page of this schedule and total the amount. Carry that sum to line 5 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)

Page (specify schedule letter): _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule (specify schedule letter): _____, **Net Income From Trade or Business—Standard Account**

Net income during period of account from (name of business): _____

Date of Receipt (mm/dd/yyyy)	Description	Amounts
		\$ _____
Total, Schedule _____		\$ _____

(This schedule should include the information about the business disclosed on Schedule C or Schedule F of a business owner's federal income tax return. Add pages as required. Check the box at the bottom of the last page of this schedule and total the net income. Carry that sum over to line 6 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in this schedule.)

Page (specify schedule letter): _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, Conservatee's Caregiver Expenses—Standard Account

Conservatee's caregiver expenses

Date <i>(mm/dd/yyyy)</i>	Check No.	Caregiver's Name, Agency, and Services Provided	Amounts
			\$
<input type="checkbox"/> Subtotal, Conservatee's Caregiver Expenses:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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**Schedule C, Disbursements, Conservatee's Residential or Long-Term Care Facility Expenses—
Standard Account**

Conservatee's residential or long-term care facility expenses

Date <i>(mm/dd/yyyy)</i>	Check No.	Payee and Purpose of Payment	Amounts
			\$
<input type="checkbox"/> Subtotal, Conservatee's Residential or Long-Term Care Facility Expenses:			\$ _____ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, Ward's Education Expenses—Standard Account

Ward's education expenses

Date <i>(mm/dd/yyyy)</i>	Check No.	Payee and Purpose of Payment	Amounts
			\$
<input type="checkbox"/> Subtotal, Ward's Education Expenses:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, Fiduciary and Attorney Fees—Standard Account

Fees of conservator or guardian and his or her attorney paid from estate of conservatee or ward

Date of Payment (mm/dd/yyyy)	Date of Order Authorizing Payment * (mm/dd/yyyy)	Check No.	Payee	Amounts
				\$
<input type="checkbox"/> Subtotal, Fiduciary and Attorney Fees:				\$ _____

*** Required. Do not pay fees from the estate to the conservator or guardian, or to his or her attorney, without a court order.**
 (Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, General Administration Expenses—Standard Account

General administration expenses paid by the estate other than fees of conservator or guardian, or attorney

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
			\$
<input type="checkbox"/> Subtotal, General Administration Expenses:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, Investment Expenses—Standard Account

Investment Expenses

Date <i>(mm/dd/yyyy)</i>	Check No.	Payee and Purpose of Payment	Amounts
			\$
<input type="checkbox"/> Subtotal, Investment Expenses:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, Living Expenses—Standard Account

Living expenses *(Living expenses include personal expenses, noninstitutional housing costs, clothing, and food.)*

Date <i>(mm/dd/yyyy)</i>	Check No.	Payee and Purpose of Payment	Amounts
			\$
<input type="checkbox"/> Subtotal, Living Expenses:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, Medical Expenses—Standard Account

Medical expenses of conservatee or ward *(Net of direct medical insurance payments, but including insurance premiums paid from estate. Show insurance reimbursements of estate payments as a receipt. You may use form GC-400(A)(6) for that purpose.)*

Date <i>(mm/dd/yyyy)</i>	Check No.	Payee and Purpose of Payment	Amounts
			\$
<input type="checkbox"/> Subtotal, Medical Expenses:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, Property Sale Expenses—Standard Account

Property sale expenses (Show sales expenses for each property sold separately. Include expenses of sale shown in escrow or other transaction closing statements for which there are no checks or other direct records of payment.)

Date (mm/dd/yyyy)	Check No.	Payee and Purpose of Payment	Amounts
			\$
<input type="checkbox"/> Subtotal, Property Sale Expenses:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, Rental Property Expenses—Standard Account

Rental property expenses *(Show expenses for each rental property separately.)*

Date <i>(mm/dd/yyyy)</i>	Check No.	Payee and Purpose of Payment	Amounts
			\$
<input type="checkbox"/> Subtotal, Rental Property Expenses:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)).

The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements, Other Expenses—Standard Account

Other expenses (add general description):

Date <i>(mm/dd/yyyy)</i>	Check No.	Payee and Purpose of Payment	Amounts
			\$
<input type="checkbox"/> Subtotal, Conservatee's or Ward's Other Expenses:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this disbursement category and total the amount of the category. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule C, Disbursements—Simplified Account

Disbursements (payments from the estate of the conservatee or ward)

Date of Payment <i>(mm/dd/yyyy)</i>	Date of Order Authorizing Payment * <i>(mm/dd/yyyy)</i>	Check No.	Payee and Purpose of Payment	Amounts
				\$ _____
<input type="checkbox"/> Total, Schedule C:				\$ _____

*** Leave blank for disbursements that were not authorized by an order. A court order is not required for every disbursement.**
 (Add pages if necessary, but if this schedule exceeds five pages, you must prepare it in the Standard Account format. If so, you may use Forms GC-400(C)(1)–(11), the standard account forms for Schedule C, for that purpose. Check the box at the bottom of the last page of this schedule and total the amount of the disbursements. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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Schedule D, Losses on Sales—Standard and Simplified Accounts

Losses on sales during period of account

Date <i>(mm/dd/yyyy)</i>	Property Sold	Carry Value *	Sale Price	Loss
		\$	\$	\$
<input type="checkbox"/> Total Losses on Sales:				\$ _____

* See form GC-400(PH)(2)/GC-405(PH)(2) for information about Carry Value.

(List all property sold during the account period that resulted in losses (carry value higher than gross sale price). Include each property's inventory item number and the date the inventory containing the property was filed. Add pages as required. Check the box at the bottom of the last page of this schedule and total the losses. Carry that sum over to line 9 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule D.)

Page D _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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Schedule (specify schedule letter): _____ **Distributions to Conservatee or Ward—Standard and Simplified Accounts**

Distributions to Conservatee or Ward

Date of Payment <i>(mm/dd/yyyy)</i>	Date of Order Authorizing Distribution <i>(mm/dd/yyyy)</i>	Check No.	Description of Payment	Amounts
				\$
<input type="checkbox"/> Total, Distributions to Conservatee or Ward:				\$ _____ _____

(Add pages as required. Check the box at the bottom of the last page of this schedule and total the amount. Carry that sum to line 10 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)

Page (specify schedule letter): _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER:
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Schedule (specify schedule letter): _____ **Other Credits—Standard and Simplified Accounts**

Other Credits Not Shown on Another Schedule (describe):

Date (mm/dd/yyyy)	Check No.	Description	Amounts
			\$
<input type="checkbox"/> Total, Other Credits:			\$ _____

(Add pages as required. Check the box at the bottom of the last page of this schedule and total the amount. Carry that sum to line 11 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)

Page (specify schedule letter): _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule (specify schedule letter): _____, **Net Loss From Trade or Business—Standard Account**

Net loss during period of account from (name of business): _____

Date of Loss <i>(mm/dd/yyyy)</i>	Description	Amounts
		\$ _____
Total, Schedule _____		\$ _____

(This schedule should include the information about the business disclosed on Schedule C or Schedule F of a business owner's federal income tax return. Add pages as required. Check the box at the bottom of the last page of this schedule and total the net loss. Carry that sum over to line 12 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)

Page (specify schedule letter): _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule E, Cash Assets on Hand at End of Account Period—Standard and Simplified Accounts

(Cash assets are assets that may be appraised by the guardian or conservator and listed on Attachment 1 of the inventory. See Probate Code sections 2610(c) and 8901 and instructions on page 2 of Inventory and Appraisal (form DE-160/GC-040). List all cash assets and group them by the inventory in which they appear and identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

Cash Assets on Hand as of *(last date of account period):* _____

Description of Cash Assets	Value
	\$
<input type="checkbox"/> Total, Cash Assets:	\$ _____

(Add pages as required to list all cash assets. Check the box at the bottom of the last page of this asset category and total the amount of the category. Carry that sum over to line 13a of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule E, including both Cash Assets and Non-Cash Assets on Hand.)

Page E _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule E, Non-Cash Assets on Hand at End of Account Period—Standard and Simplified Accounts

(Non-cash assets are assets that must be appraised by a probate referee and listed on Attachment 2 of the inventory. See Probate Code sections 2610(c) and 8902 and instructions on page 2 of the Inventory and Appraisal (Form DE-160/GC-040). List all non-cash assets, group them by the inventory in which their latest appraised values appear, or if none, as after-acquired assets in order of their purchase dates. Identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

Non-Cash Assets on Hand as of *(last date of account period):* _____

Description of Non-Cash Assets	Estimated Market Value	Carry Value *
	\$	\$
<input type="checkbox"/> Totals, Non-Cash Assets :	\$ _____	\$ _____

** (The carry value of an asset that is included in an inventory is its appraised value. The carry value of an asset purchased for the estate after appointment of the guardian or conservator is its purchase price.) (Add pages as required to list all non-cash assets. Check the box at the bottom of the last page of this asset category and total the estimated and carry values of the non-cash assets. Carry the total of the carry values over to line 13b of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule E, including both cash assets and non-cash assets on hand.)*

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee <input type="checkbox"/> Minor </div>	CASE NUMBER: _____
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Schedule F, Changes in Form of Assets—Standard and Simplified Accounts

Changes in Form of Assets During the Account Period

Date <i>(mm/dd/yyyy)</i>	Transaction

(Add pages as required to list all changes in the form of assets. Although this schedule is a required part of an account where there has been a change in the form of an asset, the schedule is not shown in the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule F.)

Page F _____ of _____ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP OF		CASE NUMBER:
(Name): _____		
<input type="checkbox"/> Conservatee <input type="checkbox"/> Minor		

Schedule G, Liabilities at End of Account Period—Standard and Simplified Accounts

Liabilities at End of Account Period

Description of Liabilities*

***Show all liabilities of the estate at the end of the accounting period described in Probate Code section 1063(g).**
(Add pages as required to list all liabilities of the estate at the end of the account period. Although this schedule is required to show liabilities of the estate at the end of the account period, it is not shown in the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule G.)

Page G _____ of _____ pages

Schedules A and C, Receipts and Disbursements Worksheet—Standard Account

Optional Worksheet. Do Not File With Accounting

Form	Receipt Categories	Amount	Form	Disbursement Categories	Amount
GC-400(A)(1)	Dividends	\$ _____	GC-400(C)(1)	Conservatee's caregiver expenses	\$ _____
GC-400(A)(2)	Interest	\$ _____	GC-400(C)(2)	Conservatee's residential or long-term care facility expenses	\$ _____
GC-400(A)(3)	Pensions, annuities, and other regular periodic payments	\$ _____	GC-400(C)(3)	Ward's education expenses	\$ _____
GC-400(A)(4)	Rent	\$ _____	GC-400(C)(4)	Fees of fiduciary and attorney	\$ _____
GC-400(A)(5)	Social Security, veterans' benefits, and other public benefit payments	\$ _____	GC-400(C)(5)	General administration expenses	\$ _____
GC-400(A)(6)	Other Receipts	\$ _____	GC-400(C)(6)	Investment Expenses	\$ _____
			GC-400(C)(7)	Living expenses	\$ _____
			GC-400(C)(8)	Medical expenses of conservatee or ward	\$ _____
			GC-400(C)(9)	Property sale expenses	\$ _____
			GC-400(C)(10)	Rental property expenses	\$ _____
			GC-400(C)(11)	Other expenses	\$ _____
Total, Schedule A:		\$ _____	Total, Schedule C:		\$ _____

(Total Schedules A and C above. Carry the total sum of Schedule A over to line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). Carry the total sum of Schedule C over to line 8 of the Summary of Account.)

SP07-16

Probate: Judicial Council forms for standard and simplified accountings by conservators and guardians and a rule of court defining these types of accountings and prescribing the use of the forms (adopt rule 7.575 of the California Rules of Court; adopt forms GC-400(SUM)/GC-405(SUM), GC-405(A), GC-405(C); and approve forms GC-400(PH)(1)/GC-405(PH)(1), GC-400(PH)(2)/GC-405(PH)(2), GC-400(AP)/GC-405(AP), GC-400(A)(1), GC-400(A)(2), GC-400(A)(3), GC-400(A)(4), GC-400(A)(5), GC-400(A)(6), GC-400(B)/GC-405(B), GC-400(OCH)/GC-405(OCH), GC-400(NI), GC-400(C)(1), GC-400(C)(2), GC-400(C)(3), GC-400(C)(4), GC-400(C)(5), GC-400(C)(6), GC-400(C)(7), GC-400(C)(8), GC-400(C)(9), GC-400(C)(10), GC-400(C)(11), GC-400(D)/GC-405(D), GC-400(DIST)/GC-405(DIST), GC-400(OCR)/GC-405(OCR), GC-400(NL), GC-400(E)(1)/GC-405(E)(1), GC-400(E)(2)/GC-405(E)(2)), GC-400(F)/GC-405(F), GC-400(G)/GC-405(G), and GC-400(A)(C))

	Commentator	Position	Comment on behalf of group?	Comment	Committee Response
1.	Ms. Donna R. Bashaw Immediate past President of National Academy of Elder Law Attorneys (NAELA) Laguna Hills, Orange County, California	AM	Y	<p>Agree with proposed changes if modified.</p> <p>As elder law attorneys committed to the safety and preservation of dignity of all dependent and older adults, we applaud the efforts of the committee to transform the Omnibus Conservatorship and Guardianship Reform Act of 2006 into practical reality. It is clear that such a task required a great deal of dedication, creativity and just plain hard work. Thus, our comments are made not in the spirit of criticism bur in the spirit of appreciation of the enormity of the task to which you were commissioned.</p> <p>While most of our comments address specific issues or suggestions for enhancing the effectiveness of various individual provisions, our overarching concern about this entire enterprise is that in our zeal to prevent deplorable abuses of a few unscrupulous fiduciaries, we will render the conservatorship/guardianship process inaccessible to middle class families who will be unable to afford the increased expense which the new law now mandates. It is also our fear</p>	

SP07-16

Probate: Judicial Council forms for standard and simplified accountings by conservators and guardians and a rule of court defining these types of accountings and prescribing the use of the forms.

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				<p>that the complexity of the new requirements and the sophistication of understanding necessary to perform the additional duties and tasks will preclude conscientious, but non professional, family members from serving on behalf of their vulnerable loved ones. We, therefore, urge you to keep these concerns in mind as you incorporate the various suggestions you receive during this comment period into your final work product.</p> <p><u>Rule 7.575 Accounts of Conservators and Guardians</u></p> <p>(b)(4) Suggest four pages in length instead of two.</p> <p>General comments:</p> <p>There needs to be an Assets Acquired Schedule.</p> <p>Forms need to be in a software package which calculates and sends to summary sheet</p>	<p>The committee agrees with this suggestion, and has changed the maximum length of a simplified accounting's receipts or disbursement schedule from two to five pages.</p> <p>The committee agrees with this comment. Form GC-400(AP)/GC-405(AP) is proposed for this purpose.</p> <p>The Judicial Council cannot at this time produce such forms directly. Commercial suppliers of the forms may be able to offer these features.</p>

Positions: A = Agree; AM = Agree only if modified; N = Do not agree.

SP07-16

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				<p>Need to be able to override so we can deviate from the norm.</p> <p>The use of these forms will unnecessarily flood the courts with paperwork</p> <p>Does not address the problem of CPAs preparing accountings and rounding off.</p> <p>CPAs' fees should also have to be pre-approved by court.</p> <p>The Property on Hand at the opening of the accounting should be designated as Schedule A.</p>	<p>Standard account filers will be required only to use the form <i>Summary of Account</i> so long as their supporting schedules provide the same information as requested by the proposed forms.</p> <p>The accounting forms will clearly increase the number of pages required in some accountings.</p> <p>The committee agrees that exact figures without rounding must be used, but does not have an understanding that this is a particular problem with CPAs.</p> <p>There is no authority in the Probate Code for this proposition.</p> <p>Traditionally, the property on hand at the beginning of the account period was not listed in a separate schedule. The first account would show in its Summary of Account the total values of each Inventory and Appraisal filed during the account period. Later accounts would list the property on hand</p>

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SP07-16

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				<p>Requires all forms to be filed even when there is a "0" accounting - too much unnecessary paperwork for the court.</p> <p>Implementing a requirement to use Judicial Council accounting forms will not solve the problem of novices submitting improper</p>	<p>carried forward from the end of the previous account period. The only reason there is a Property on Hand schedule for the beginning of the account period called for in the Summary of Account is the fairly recent (1997) requirement that the fair market value of the non-cash property on hand at the beginning of the account period must be shown in all accounts after the first account. (See Prob. Code, § 1063(a).) The committee decided against designating the beginning property on hand schedule as Schedule A because it is not required in the first account.</p> <p>There is no requirement that unnecessary schedules be filed. The <i>Summary of Account</i> requests that \$0 entries be made in each category shown in the summary for which there are no entrees, but advises that schedules for the \$0 categories need not be provided.</p> <p>This comment appears to be more properly addressed to the Legislature.</p>

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SP07-16

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				<p>accountings and it makes problems for the professionals doing accounting.</p> <p>Forms should state that numbers may not be rounded off, but must be reflected in exact amounts.</p> <p>Reconciliations should be allowed on original bank statements because it is more readily understood and alleviates cross referencing between different documents. The bank statement and reconciliation would be complete within itself.</p> <p>Grouping assets according to Inventory and date of filing complicates the accounting procedure, as it is simpler to list the assets alphabetically. Time would be wasted searching for assets on the forms via date in order to include transactions.</p> <p>We consider this entire section unnecessary in light of relatively new probate sections requiring standardization of accountings.</p>	<p>The committee has no evidence or understanding that rounding off numbers is a frequent problem in accountings. There is certainly no authority for rounding off.</p> <p>The proposed rule and forms do not currently prevent this practice. The fact that fiduciaries often provide reconciliations in this way when reconciliations are required by some local rules is a reason why the committee elected not to provide a form for reconciliation at this time.</p> <p>The committee believes that court review of the accounting is promoted by grouping assets on hand by the Inventory and Appraisal in which they are listed and appraised.</p> <p>This comment appears to be more properly addressed to the Legislature.</p>

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SP07-16

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				<p>We suggest waiting one more year before implementing to see if this change is really necessary.</p> <p>Conclusions:</p> <p>We believe that many of the changes made are unnecessary and merely an over reaction to the <i>L.A. Times</i> articles. The main problem in the past has been a lack of funding for the courts, especially to hire investigators. Increased funding is a beneficial part of the changes. However, we believe that the changes have made it more expensive for the ward and conservatee and have effectively priced the protection of guardianships and conservatorships out of the middle class market. This is the most serious and detrimental problem with the new laws and needs to be rectified immediately. The second most serious problem is with the new accounting rules which, we believe, are unnecessary. Thank you for your efforts in implementing this new law. We, as elder law attorneys, are happy to contribute in anyway to assist you in your work.</p> <p>.</p>	<p>Probate Code section 2620(a), as amended by the Omnibus Conservatorship and Guardianship Reform Act of 2006, precludes this option.</p> <p>The committee cannot respond to this comment, which seems more properly addressed to the Legislature.</p>

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SP07-16

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2.	Mr. Joseph L. Chairez President Orange County Bar Association Irvine, California	N	Y	Disagree with proposed changes.	No response can be made to this comment because it does not address any specifics of the committee's proposal.
3.	Mr. James Counts II, CPA, CTFA Hemet, California	AM	N	<p>Agree with proposed changes if modified.</p> <p>Page 10 - Rule 7.575(a) Standard and Simplified Accountings</p> <p>I suggest the second word "standard" be changed to state "standard and simplified" and the words "may state" replace the word "states" on the third line of this section. It does change the meaning of this part of the rule but I believe if you look at it from what many nonprofessionals do it would allow for a possible simpler preparation of the simplified accountings. I do not believe many nonprofessionals maintain cash receipts and cash disbursement journals or even enough details in a check register to do a simplified accounting chronologically as proposed to be allowed for the simplified accounting. I know it is recommended in the documents given conservators etc. but I do not think many actually do them. I suggest that the person "may" do a simplified accounting chronologically. Thus they may elect the easier of the two methods (for them) for those</p>	<p>The committee believes that the chronological account would be simpler and more intuitive for unrepresented persons to prepare.</p> <p>The committee believes most persons qualified to become estate guardians or conservators maintain a checking account, so should be familiar with a check register as the foundation of a disbursements schedule, in turn the foundation of any accounting.</p> <p>If a fiduciary is more comfortable with a categorized account (the</p>

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SP07-16

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				qualifying to do and wish to do a simplified accounting. Also, for professionals that do an accounting that would qualify for the simplified accounting they could use the "standard" ordering of transactions if they wished to do so when preparing the simplified accounting. Also for instance the layman that has, say 3 savings accounts, might find it easier to list one account and then each of the monthly interest income amounts. Then the second account and then the third. Under the proposed system they would have to look at the dates of the postings to each of the 3 accounts and put then in date order before they could list them on the account. Thus being harder to prepare the simplified account than the standard account format.	standard account), he or she would be free to prepare any accounting in the standard account format under proposed rule 7.575(b).
4.	Mr. Dan Crosbie, Chair, Committee on Taxation, California Society of Certified Public Accountants, Sacramento, California	AM	Y	Agree with proposed changes if modified. On behalf of the California Society of Certified Public Accountants Committee on Taxation we are pleased to have the opportunity to review and comment on the changes proposed in SP07-16. Our recommendations are intended to make the proposed forms easier for laypersons to use and are primarily technical in nature. We have not listed all the forms nor all the cross referencing that needs to be done, but we recommend that all the forms be modified to	

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SP07-16

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				<p>address the needs of nonprofessionals who may be trying to complete the forms accurately without professional assistance. We are trying to assist in the design of a form that would allow a reasonable person to prepare the accounting without professional assistance.</p> <p>1. Page 13 - Form GC-400(SUM)/GC-405 (SUM)</p> <p>A. We recommend that the top of the form that currently reads: “_____ Account _____” be modified to include three (3) check boxes labeled as: <input type="checkbox"/> “Initial” <input type="checkbox"/> Accounting (Enter Second, Third, etc.) <input type="checkbox"/> “Final.”</p> <p>We believe that the current language is confusing to laypersons doing the accounting.</p> <p>B. The line that reads “Property on Hand on (opening date of account): _____ consisting of:” would be confusing to nonprofessionals and we would suggest that it read “Property on Hand at the opening of the account and consisting of:”</p>	<p>A. This format would not permit the use of the term “Current” for an interim account. The Summary of Account (form GC-400(SUM)/GC-405(SUM)) has been modified by placing checkboxes and instructions next to the terms “Final” and “Current” so users can easily select the proper title of an account as either a final account or an account current (an interim account).</p> <p>B. The committee agrees with this comment, and has modified the <i>Summary of Account</i> to describe the Property on Hand lines as either Property on Hand at Beginning of Account Period or Property on Hand at End of Account Period.</p>

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SP07-16

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				<p>The second request for the opening date should be eliminated. Nonprofessionals would not understand why they have to reenter it again as they just put it above.</p> <p>Also, the space on the draft form after “consisting of:” looks like something should be entered in that space on that same line. If that is not the intention, the form should be modified so that visually it appears that nothing should be entered on that line after the title. For instance, the drawn lines below “Property on Hand on...”, below “Cash Assets” could be taken out. Just leave the lines for the boxes and the one below “Non-Cash Assets”. Thus, it now looks like one large box or line with different descriptions for each of the boxes.</p> <p>C. On the line that reads “_____ through _____” We suggest that you change it to be a box where each of the two lines are and then in the top left of each box put a letter. For instance, the letter “A” in the box for the opening date of the account. The letter “B” in</p>	<p>In the revised form, the opening and closing dates of the account would be required only once at the top of the <i>Summary of Account</i>, and once at the top of the cash and non-cash asset schedules at the beginning and end of the accounting period (forms GC-400(PH)(1)/GC-400(PH)(1) and (2), and GC-400(E)(1)/GC-405(E)(1) and (2)</p> <p>There is no field for text to be added in the line following “consisting of:”</p> <p>C. The above-referenced change in placement of dates in the <i>Summary of Account</i> makes this recommendation unnecessary.</p>

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SP07-16

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				<p>the closing date of the account. Now on the other forms when you need one of these dates you can refer from that form to either Box A or Box B along with the description. For instance, see suggestion 2 below.</p> <p>D. We propose that two lines be added to the form. The first line should be added below the line titled “Non-Cash Assets” which is under the line for “Property on Hand on (opening date of account):” That line asks that the total of the non-cash assets be entered and then the column to the right is the total of the cash and non-cash assets. We would drop, on the line titled “Non-Cash Assets”, the box to the right for the total.</p> <p>On the new line to be inserted we would title it “Total, Property on Hand at Beginning of Account Period from Form GC-405(PH)(sum):” (as is on Form GC400(PH)(sum)/GC-405(PH)(sum) page 16 of the handout) and then have a box to the right in the far right column to enter the total. The description for the line should be the reference to the other form, just below the total description and in a little smaller print but in the same box for the line description. This form and the other one referenced do not, on the forms themselves, reference each other but the two amounts should</p>	<p>D. The committee agrees with this recommendation and has made this change.</p> <p>The referenced form has instructions to enter its total in the appropriate numbered line in the Summary. That should be sufficient. There is not enough space in the <i>Summary of Account</i> for the addition of the form designators of all the schedules feeding into the Summary.</p>

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SP07-16

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				<p>agree.</p> <p>E. The second line to be inserted would be below “Non-Cash Assets” but above the one for “Property on Hand on (closing date of account):”. The same change as above but with the line description of “Total, Property on Hand at End of Account Period: (From Form GC-405(E)(sum)” (as I have proposed later for the total line on Form GC-400(E)(sum)/GC-405(E)(sum) page 47 of handout) and then have a box to the right in far right column to enter the total. Same suggestion as to the description that it be printed on two lines in the box.</p> <p>F. Each line of this form that brings a total from another page or form should have the line reference to the other form. For instance, the line titled “Cash Assets” below the one titled “Property on Hand on (opening date of account):” should be changed to read “Cash Assets - Total, Cash Assets from Form GC-400(PH)(ca)GC-(405(PH)(ca)”. Thus, someone would know to bring the total from the other form. Do this for each line on this form. Also, when you reference on each line the schedule change, it should reference the total from that schedule. For example, “- Schedule A” would read Total, Schedule A, Form GC-400(A)</p>	<p>E. The totals lines for both of the property on hand schedules in the <i>Summary of Account</i> have been moved down so the user won’t have to bring the total over on the same line as one of the subtotal items. This is a common practice in court accountings but might be confusing for some account preparers.</p> <p>F. The referenced forms have instructions to enter their totals in the appropriate numbered line in the Summary. The committee believes that should be sufficient.</p>

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				<p>(sum)". Again this change could be in smaller type than the main description for the line.</p> <p>2. General suggestions on the forms.</p> <p>Tax agencies forms are prepared so that taxpayers or the general public can understand how to do the computations.</p> <p>A. One thing they do in their forms is to number the lines. Then any time a line is the total of two or more lines they have the formula in the description of that line. For instance, using the form in item 2 above (GC-400(SUM)/ GC-405(SUM)). If you numbered the lines as such:</p> <p>"1. Property on Hand at the opening of the account and consists of:", "1.A. Cash Assets - Total, Cash Assets, from Form GC-00(ph)(ca)/GC405(PH)(ca): "1 .B. Non-Cash Assets - Total, Non-Cash Assets, from Form GC400(PH)(nca)/GC-405 (PH)(nca)",</p> <p>"2. Total, Property on Hand at Beginning of Account Period from Form GC405(PH)(sum): (total of lines 1.Aand 1.B)".</p> <p>So someone would know that line 2 is the total of the other two lines. We would recommend</p>	<p>A. The committee agrees with this recommendation and has placed numbers on the left margin of the rows of the <i>Summary of Account</i> and references to these numbers in the instructions on the total lines for the Summary and on the forms that feed into the Summary.</p>

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SP07-16

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				<p>that this approach be used for any forms that have lines being added together.</p> <p>B. Also, where totals from a supporting schedule are carried forward to another schedule, tax agencies tell the person where to put that number on the other schedule. For instance on Page 14 Form GC-400(PH)(ca)/GC-405(PH)(ca) on the line titled “Total, Cash Assets: would be changed to “Total, Cash Assets - Enter here and on Form GC(PH)(sum)/GC-405(PH)(sum) line 1 and on Form GC-400(SUM)/GC- 405(SUM) line 2.” Thus, it shows the one doing the accounting that the total from that page goes to two other pages and where to put them on the other pages. Again professionals will presumably know this but the layperson would not. We would recommend that these references to the other forms and lines be in smaller type and ideally on a second line so that the main purpose of the title of the line is larger and bolder.</p> <p>C. Many schedules on the total line at the bottom have a small box to check if that is the total of all the page(s) for that schedule. We would suggest an “ * ” be added beside the box and then put the “ * ” below before the description on why to check the box. We believe that many nonprofessionals would</p>	<p>B. The committee agrees with this recommendation and has modified the supporting schedule forms accordingly.</p> <p>C. Each of the forms with the check boxes also has instructions at the bottom of the page advising when to check the box.</p>

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SP07-16

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				<p>overlook checking the box as it currently exists.</p> <p>D. Also, on the schedules that have numbers coming from another schedule, the form should refer to that other schedule and the source line number. For instance, on Page 16, Form GC-(PH)(sum)/GC-405(PH)(sum), there is a line named “Cash assets”. We recommend that the line description be changed to “Total, Cash Assets, from Form GC-(PH)(ca)/GC-405(PH)(ca)”. If a source number line existed, then that number would be inserted. The same should be done for the “Non- Cash Assets (carry value)” line also. Several other forms should be similarly changed.</p> <p>E. You use terms that mean something to attorneys and those knowledgeable about this area but nonprofessionals are not likely to understand the meaning. We would suggest you use standard every day language whenever possible. For instance on Page 13, Form GC-400(SUM)/GC-405(SUM), at the bottom of the page, it states, “* (Enter “0” for all categories of charges or credits for which you have no entries. Do not include schedules for these categories, but do not relabel or redesignate the schedules that are included.)”. It might be clearer if that instruction were replaced with something like this, “ * ” (Enter “0” (zero) for</p>	<p>D. The committee does not agree with this recommendation because of space concerns. In addition, some references would be to two forms, one simplified and the other standard, which might be more rather than less confusing.</p> <p>E. The committee has not made this change. The language of the instruction appears clear enough on this form.</p>

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				<p>each line that does not have an amount. If you do not have an amount for a particular schedule then you are not required to submit that schedule. Please do not change the letter given to a particular schedule.).</p> <p>F. Some schedules use two columns for numbers to be entered. For Instance, Page 15, GC-400(PH)(nca)/GC-405(PH)(nca), has a column for “Estimated Market Value *” and one for “Carry Value”. We would suggest that below the titles but in the heading area something like the following be added “Col. A.” under the “Estimated Market Value *” and “Col. B” under “Carry Value”. Then reference those columns by the column letter and provide them on the other pages when a number is coming from that column.</p> <p>3. Page 16, Form GC-(PH)(sum)/GC-405(PH)(sum) - in the heading you have “Summary of Property on Hand as of (first date of account period): _____ “. We would suggest that it be changed to “Summary of Property on Hand as of : _____ ‘with the underline replaced by a box. Then under that description, in smaller print, say, “First date of account period as shown on Form GC-400(SUM)/GC-405(SUM) in Box A.” Thus, another reference to where the</p>	<p>F. The committee believes this recommendation is unnecessary because only the Carry Values go to other forms, so the estimated fair market value column would never be referenced.</p> <p>3. The committee disagrees with this recommendation because the information flows from the schedules to the Summary, not the reverse.</p>

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SP07-16

Probate: Judicial Council forms for standard and simplified accountings by conservators and guardians and a rule of court defining these types of accountings and prescribing the use of the forms.

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				<p>date comes from and where they can get it easily.</p> <p>4. Page 17 Form GC-400(A)(div) - A. Under the title of the page “Schedule A, Receipts, Standard Account - Dividends * ,” we suggest the following be put in bold but smaller than the title line “Include all transactions for the period of the account as shown on Form GC-400(SUM)/GC- 405(SUM) in Box A and Box B.” We would recommend this kind of change for each support schedule. If you review Page 25 Form GC-400(B)/GC-405(B) under the title “Schedule B, Standard and Simplified Accounts - Gains on Sales” you have “Gains on sales during period of account, “but descriptions are not included on the other schedules, For consistency, we suggest it be on all schedules.</p> <p>B. We would recommend the description for the “* Noncapital items” be moved up to begin on the same line as the words “* Noncapital items”.</p> <p>5. Page 23, Form GC-400(A)(sum) - We would suggest that you have lines pre-entered for each schedule that could have a total that comes to this page and then have a few blank lines for schedule descriptions and totals to be entered. Again this is for consistency and to</p>	<p>A. The committee has deleted the specific schedule summaries as unnecessary, leaving only the <i>Summary of Account</i> and an optional worksheet, form GC-400(A)(C), for listing all of the categories of receipts and disbursements so they can be easily totaled and the totals moved to the appropriate place in the <i>Summary of Account</i>.</p> <p>B. The instructions following * Noncapital items are not a description of that term.</p> <p>5. All of the schedule summaries have been deleted.</p>

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SP07-16

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				<p>help with making it easier for a layperson to complete the accounting. We do understand that this form is for the standard accounting and not the simplified accounting, but laypeople may be doing the standard accounting.</p> <p>6. Page 25, Form GC-400(B)/GC-405(B) The column heading that reads “Appraised Value” is misleading and should read “Carry Value”. On Form GC400(PH)(nca)/GC-405 (PH)(nca) there is a column that says “Carry Value”. For consistency, we suggest the same terminology.</p> <p>7. Page 26, Form GC-400(B)(sum)/GC-405(B)(sum) We are not sure what purpose the form is designed to serve. The Form GC-400(B)/GC-405(B) has on the total line titled “Total Gains on Sales” a box to check if it is the total for all gains. Then the item has to be entered again on this page. We are not sure of the reason as no other items are being added to it. We would suggest dropping the form and the total that goes to other schedules be sent from the Form GC-400(B)/GC-405(B) and the other schedules that receive it. Reference the Form GC-400(B)/GC-405(B) as to where the amount came from. We do see that to be consistent between Schedule A, Schedule B, Schedule C etc., there</p>	<p>6. The committee agrees with this recommendation and has made the change.</p> <p>7. The committee agrees with this comment. All schedule summaries have been deleted, including form GC-400(B)(sum)/GC-405(B)(sum).</p>

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SP07-16

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				<p>is a summary page, but if nothing is being added together to come up with a total then why have it?</p> <p>8. Page 27, Form GC-400(NI) – the total line does not have the box to check that the amount is the total of all pages. We are not sure if this was done on purpose or if it has been overlooked.</p> <p>9. Page 40, Form GC-400(C)(sum) -Same as Item 6 above, hut for this schedule, we would suggest that lines be pre-entered for each schedule that could have a total that comes to this page and then have a few blank lines for schedule descriptions and totals to be entered. Again, this is for consistency and to make it easier for the layperson to complete the form. We understand that most individuals completing this form will be professionals, but it is possible that nonprofessionals may also be completing the form and clear instructions would assist them in completing the form accurately.</p> <p>10. Page 43, Form GC-400(D)(sum)/GC-405(D)(sum) - We are not sure of the purpose of this form since the Form GC-400(D)/GC-405(D) has on the total line titled “Total Losses on Sales” a box to check if it is the total for all gains. The item then has to be entered again on</p>	<p>8. The committee does not believe that more than one page would ever be needed to show the net income from a business during the period of account.</p> <p>9. This summary schedule has been deleted.</p> <p>10. Form 400(C)(sum)/GC-405(D)(sum) has been deleted.</p>

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SP07-16

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				<p>this page. If no other items are being added to it, the form appears to be unnecessary and we would recommend eliminating the form and that the total that is to be transferred to other schedules be taken from the Form GC400(D)/GC-405(D) and the other schedules that receive it should reference the Form GC-400(D)/GC-405(D) as the location to find the transferred amount. We do see that to be consistent between Schedule A, Schedule B, Schedule C etc., there is a summary page, but if nothing is being added together to come up with a total then why have it?</p> <p>11. Page 44, Form GC-400(NL) - Same as Item 9, The total line does not have the box to check that the amount is the total of all pages. We are not sure if this is done on purpose or if it has been missed.</p> <p>12. Page 17, Form GC-400(A)(div) - The total line reads "Total, Dividends:". It appears that it should read "Subtotal, Dividends:" to be consistent with the other forms in this series (page 18 CG-400(A)(int), page 19 CG-400(A)(o), etc).</p> <p>Thank you for your efforts and for the opportunity to comment.</p>	<p>The committee does not believe that more than one page would ever be needed to show the net loss from a business during the period of account.</p> <p>12. The committee agrees with this comment and has made this change.</p>

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SP07-16

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5.	Ms. Connie Draxler and Mr. Richard Bishop Executive Board Members California State Association of Public Guardians and Public Conservators Volcano, California	AM	Y	<p>Agree with proposed changes if modified.</p> <p>The California State Association of Public Administrators, Public Guardians and Public Conservators would first like to commend the Judicial Council and the Probate Conservatorship Task Force for their diligent work on developing recommendations to meet the new mandates as a result of AB 1363.</p> <p>The efforts of the conservatorship reform legislation and subsequent actions of the Judicial Council to implement the reforms are commendable, especially considering the vast number of issues the legislation addressed.</p> <p>In regard to the Judicial Council Proposed Rule 7.575 Probate: Judicial Council forms for standard and simplified accountings by conservators and guardians and a rule of court governing their use; the Association would like to express its concern on the recommended changes. Unfortunately the recommendations as currently made recognized concerns and issues</p>	<p>Rule 7.575 would permit public guardians to produce standard accountings using their current programs. Only the account summary would have to be prepared on the Judicial Council form, so long as the supporting schedules provide the same</p>

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SP07-16

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				<p>raised by the private fiduciaries, the National Guardianship Association and the State Bar but neglected to mention concerns raised by the Public Guardians and Public Conservators. Public Guardians and Public Conservators will be unable to comply with the Judicial Councils proposed changes. Thousands of accountings will not be filed on time, or filed at all. This will create real problems for both the Courts and Public Guardians and Conservators throughout the State.</p> <p>The proposed rule and the new standardized forms will present financial hardships to Public Guardian and Public Conservator offices throughout the state. Currently, PG/PC offices develop court accountings according to long standing practices, local court rules and, of course, in accordance with their uniquely developed accounting computer systems. Offices currently use their own forms, again as part of a computerized system, and these forms and systems are not easily configurable but even if configurable would require time, effort and funds, none of which are in supply at the PG/PC offices statewide.</p> <p>The content of the accounting, we believe, is of greater importance than the form it is printed on. Many of our associations computerized systems</p>	<p>information as is requested in the equivalent Judicial Council form.</p> <p>The committee believes the current versions of the forms would permit the proposed use of current</p>

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SP07-16

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				<p>currently provide financial information segregated as the Judicial Council now recommends. We recommend the Council formulate a Judicial Council Cover Page form to be used with all accountings which details the information required to be included in the account itself but allow the counties Public Guardians and Public Conservators to submit their accountings in their current format. The accounting would then not have to concern itself with some arbitrarily designed standardized forms.</p> <p>As previously stated by our Association and repeated again here, funds for Public Guardians and Public Conservators have not been included in the state budget to implement the additional requirements of AB 1363. Standardizing accounting forms is another unfunded mandate for the Public Guardians and Public Conservators.</p> <p>Many, if not all, of the Public Guardians and Conservators simply will not be able to comply with what is currently proposed. Public Guardians and Public Conservators will be faced with adding manual processes to what has been an automated process in order for the accountings to be done on the Judicial Council</p>	<p>accounting programs so long as the same information as is required by the council forms is presented, but with the use of the mandatory Judicial Council Summary of Account form. The statute, Probate Code section 2620(a) as amended by the Omnibus Conservatorship and Guardianship Reform Act of 2006, doesn't appear to permit public guardians or anyone else simply to disregard the council-adopted forms.</p> <p>This comment appears to be more properly addressed to the Legislature.</p> <p>Rule 7.575 would permit public guardians to produce standard accountings using their current programs. Only the account summary would have to be prepared on the Judicial Council form, so long as the supporting</p>

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SP07-16

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				<p>forms or in the format they require. This manual processing will delay the production of accountings and increase the chances of errors. This at a time when other mandates of AB 1363 require less time to produce accountings and there is the increased threat of sanctions against guardians/conservators unable to meet the new deadlines. These sanctions will only serve to deplete the insufficient resources that are available which will further curtail the ability of Public Guardians and Public Conservators to serve their clients.</p> <p>We strongly support efforts to standardize practices throughout the state. We suggest attention be paid to content not designing forms.</p> <p>Addendum from the San Francisco County Public Guardians/Public Administrator to the Comment of the California State Association Of Public Administrators, Public Guardians and Public Conservators concerning the proposed Judicial Council accounting forms:</p> <p>The proposed accounting system using Judicial Council forms does not recognize the large amount of funds under management by our department. We require a sophisticated, technically proficient accounting system rather than a basic and primitive system.</p>	<p>schedules provide the same information as is requested in the equivalent Judicial Council form.</p>

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SP07-16

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				<p><u>Funds Managed:</u> The San Francisco PG/PA manages funds for the clients of the PG, PA, and Representative Payee. For just the PG and PA matters, these funds are approximately 45 million dollars in cash and several million more in non-cash inventory assets on hand. These amounts only stand to increase as the number of cases increase with the requirement that we must accept new cases as described in AB 1363. It is prohibitive even in the smallest of counties to manage the funds of their PG and PA cases manually. Public policy dictates that we use the highest level of care in management of client funds. Our current accounting software has built-in checks and balances enabling us to easily find errors and discrepancies.</p> <p><u>Software Proficiency:</u> The cash assets that have been marshaled are held in a pooled account and tracked by our accounting software. In addition to cash assets, the software allows for the tracking of non-cash items of value and the associated carry and market values. The software is our primary tool to confirm and document the schedules that provide our departments with a list of debits and credits that relate to each of the thousands of individual cases. The accounting software is a sophisticated double-entry accounting system.</p>	<p>The committee believes the current</p>

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SP07-16

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				<p>The data can be extracted with a few mouse clicks and minimal input from the user. In addition, the software has multiple relational databases within itself from which data may be extracted and placed in pre-designed, customizable reports.</p> <p><u>Judicial Council Form Software</u>: There are a limited number of software programs to choose from to create the forms. All of our Judicial Council forms are provided by Legal Solutions Plus and contain a considerable number of years worth of client files. This program is technologically inferior in its level of sophistication and manipulation of data. This is true of many forms based programs because they are generally standalone software programs. Legal Solutions Plus cannot import information from our accounting software. We would be unable to merge any data from the accounting software to the Judicial Council form software. This would force us to prepare two duplicate accountings for each one required to file with the court.</p> <p>Previous to the requirements of AB1363, the Judicial Council had not created a mandatory form for accountings for logical reasons. Removing the technical accounting mechanics of money management from an automated</p>	<p>versions of the forms would permit the proposed use of current accounting software so long as the same information as is required by the council forms is presented. The statute, Probate Code section 2620(a) as amended by the Omnibus Conservatorship and Guardianship Reform Act of 2006, doesn't appear to permit public guardians or anyone else simply to disregard the council-adopted forms.</p>

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SP07-16

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				process to a manual process will not lead to increased safeguards, higher standards of accountability, or increased proficiency.	
6.	Ms. Deborah J. Forbeck Independent Probate Paralegal Rancho Santa Margarita, California	N	N	<p>Do not agree with proposed changes.</p> <p>1. Implementing the requirement to use the Judicial Council accounting forms will not solve the problem of novices submitting improper accountings.</p> <p>An accounting is not a simple matter of filling in blanks or typing out line item entries.</p> <p>Brokerage and annuity statements can be extremely complex and unnecessarily difficult to decipher. Laws should be implemented to require investment companies to produce statements that are easily read and understood and wherein each transaction is shown in an individual line item entry. It is not uncommon for statements to group many transactions together requiring much time to be spent unraveling entries to determine what transactions the groupings are comprised of. The time involved in reading such statements adds additional costs in preparing accountings.</p> <p>2. The required format is already established by code and some local rules and monitored by</p>	<p>The advisory committee cannot respond to this proposal, which is beyond the committee’s purview or authority and beyond the scope of this proposal.</p> <p>2 and 3. These comments appear more properly addressed to the</p>

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SP07-16

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				<p>probate examiners. If the current format is followed, Judicial Council forms are unnecessary.</p> <p>3. Many new changes have been implemented this year to safeguard conservatorship assets. Let the dust settle on these current changes prior to creating accounting forms and changing filing procedures.</p> <p>4. CPA's were involved in preparing the proposed forms. Were they apprised that fees paid for preparing accountings must be approved by the court, unlike fees for tax return preparation.</p> <p>If forms are implemented, a statement should be made on the forms that state no payment for preparing accounts can be paid without court approval.</p> <p>5. Forms complicate the accountings process, thereby creating more work which will take</p>	<p>Legislature.</p> <p>4. The accountants who worked with the advisory committee on the development of these forms were aware of the requirement for court approval of expenditures by court-appointed fiduciaries for all purposes.</p> <p>Prior court approval of payment to an account-preparer other than the fiduciary's attorney is not required under current law. Court approval for this payment would come when the accounting of which the disbursement is a part is approved by the court.</p> <p>5. This comment appears more properly addressed to the</p>

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SP07-16

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				<p>more time to prepare and thus be more costly to prepare. The court needs to take this into consideration when approving fees.</p> <p>6. If courts cut fees, “professionals” will no longer be willing to perform work required to prepare accountings. If professionals no longer willing to work as conservators, a great many more conservatorships will fall to the county to do.</p> <p>7. Forms are too voluminous. Forms create many more pages being filed with the court and could be a problem for courts that do not currently scan documents.</p> <p>8. If implemented, the forms need an auto calculation feature built in.</p> <p>9. If implemented, forms need to state that numbers may not be rounded off, but must be reflected in exact amounts.</p> <p>10. Requiring a schedule for property on hand at the beginning of the account period is a good idea. This Schedule should then be Schedule A</p>	<p>Legislature.</p> <p>6. Nothing in this proposal requires a reduction in compensation for conservators and guardians.</p> <p>7. The fact that all forms other than the Summary of Account are optional for standard-account filers should reduce the number of extra pages.</p> <p>8. Commercial forms publishers should be able to produce versions of these forms with this feature.</p> <p>9. The committee does not believe that rounding off is a concern.</p> <p>10. Non-cash property on hand at the beginning of the accounting period must be shown in all</p>

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SP07-16

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				<p>and would make the accounting complete within itself and alleviate having to review a prior accounting to ascertain the beginning balances.</p> <p>11. Reconciliations should be allowed on original bank statements because it is more readily understood and alleviates cross referencing between different documents. Again, the bank statement and reconciliation would be complete within itself.</p> <p>12. Grouping assets according to Inventory and date of filing said Inventory complicates the accounting procedure, as it is simpler to list the assets alphabetically. Time would be wasted searching out assets (on the forms) via date in order to include transactions.</p>	<p>accounts after the first account so the market value of the assets on hand at that time can be shown. But because such property need not be shown in detail in the first account, the committee decided not to designate this schedule as Schedule A.</p> <p>11. The proposed rule and forms do not currently prevent this practice. The fact that fiduciaries often provide reconciliations in this way when reconciliations are required by some local rules is a reason why the committee elected not to provide a form for reconciliation at this time.</p> <p>12. The advisory committee believes that grouping the assets as they are reflected as cash or non-cash assets in the Inventory and Appraisal is helpful to court staff reviewing the accountings because they can easily compare the assets listed with those described in the inventory. Only the non-cash assets must show both a fair market value and a carry value, so the cash and</p>

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SP07-16

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					non-cash assets should be segregated and placed on different schedules.
7.	Mr. Michael Harig Probate Investigator II Superior Court of California, County of Riverside	N	N	<p>Do not agree with proposed changes.</p> <p>From the viewpoint of an attorney with over 25 years experience, and Probate Examiner (having examined hundreds of accountings) and Investigator II for the past four years, I recommend the following:</p> <p>1. Proposed Rule 7.575(f) amended to read "...all information required by Probate Code sections 1060-1064." Without the change from "1063" to "1064" many people would get the impression that the 1064 requirements could be excluded, especially section 1064(a)(1) which is necessary re fraud detection.</p> <p>2. Proposed Form GC-400(SUM)/GC-</p>	<p>Section 1064 was omitted from subdivision (f) of the proposed rule because that section describes information that must be included in the petition or report that accompanies the accounting, not information to be shown in the accounting schedules themselves. However, the following phrase has been added at the end of the subdivision: "... and must provide all information required by Probate Code section 1064 in the petition for approval of their account or the report accompanying their account."</p>

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SP07-16

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				<p>405(SUM), the Summary of Account, should be amended as follows:</p> <p>(a) Charges should also include an additional line for property received during the account period (from Supplemental inventories/appraisals filed during the period) as such property is not a receipt. Complies with PrC1061a(2).</p> <p>(b) Credits should also include a line for "Reinvestment of Dividends" as most times this is a major problem in reconciling an account.</p> <p>(c) Credits should also include a line for "Distributions" made to wards, conservatees, beneficiaries, family members (i.e. spouse), as such distributions are not "disbursements, and judicial officers can readily tell if the assets are being consumed/used at an appropriate rate.</p>	<p>(a) The committee agrees with this comment and has created an after-acquired property schedule (form GC-400(AP)/GC-405(AP).</p> <p>(b) The committee disagrees with this comment. Reinvestments of dividends are to be shown in the Receipts schedule with the entry for the dividend receipt, described in the petition under Probate Code section 1064(a)(1) or (2), and reflected in the property on hand at the end of the accounting period, per 2 California Conservatorship Practice 939–941 (CEB 2006).</p> <p>(c) The committee agrees with this comment, and has created a form for a separate schedule for distributions (form GC-400(DIST)/GC-405(DIST)) and a separate line for distributions in the</p>

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SP07-16

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				<p>Also complies w/ PrC 1061(a)(9) and 1062(e).</p> <p>3. Proposed Form GC-400(A)(div) should be amended to add a column for allocation as either income or principal (PrC16335); also, a direction at the top somewhere to add the CUSIP number to the source of the dividend, as many times there will be several securities with the same name, making it difficult for the examiner verifying the amount of dividend reported with the actual security.</p> <p>4. Both Proposed Form GC-400(B) and Proposed Form GC-400(D) should also require reference to the Inventory and Appraisal where the asset has been listed, as several times things like "furniture" might be on 2 I&As and there is no telling from which I&A it came. Someone may list "car" as property sold where there would be several cars, requiring the examiner to go through all the I&As to verify carry value. A description including reference to the particular I&A and item # on the attachment will save the examiner valuable time.</p> <p>5. Proposed Form GC-400(C)(d) should be redesignated and made a separate form with separate itemization on "Credits" in the Summary, for reasons stated--also, the form caption should also include distributions made</p>	<p>Summary of Account.</p> <p>3. The committee disagrees with the recommendation to add a column for allocation of dividend as principal or income. Conservatorship or guardianship accountings are not required to do this under Probate Code section 1063(c).</p> <p>4. The advisory committee agrees with this recommendation and has revised forms GC-400(B) and GC-400(D) accordingly.</p> <p>5. The committee agrees with this recommendation and has replaced form GC-400(C)(d) with form GC-400(DIST)/GC-405(DIST), a separate schedule for distributions</p>

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SP07-16

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				<p>to family members (i.e. spousal support PrC 2423)</p> <p>6. Proposed Form GC-400(C)(i) should also be supplemented by a Form GC-400(C)(rd) for "Reinvestment of Dividends" showing the amount of received dividend that was reinvested, the number of shares purchased, the CUSIP number and description of the security purchased, as this information saves the examiner much valuable time in reconciling the extent and carry values of property on hand at the end of the account period</p> <p>7. There should be a Schedule regarding Carry Value versus Market Value, as required by Probate Code section 1063(a) for the property on hand at the end of the account period; this is especially important in those instances where a Conservatee passes away and property is transferred from the Conservator to an Estate personal representative and where reconciliation is necessary to determine whether all of the Conservatorship assets have been transferred.</p>	<p>to the conservatee or ward.</p> <p>6. The committee disagrees with this recommendation. Reinvestments of dividends are to be reported in Schedule F, Changes in Form of Assets, and the additional shares reflected in Schedule E, Property on Hand.</p> <p>7. The committee disagrees with this recommendation. Combining the estimated market values and carry values of the non-cash assets on hand at the end of the account period in one schedule is common and requires the assets to be listed only once. Both values are to be listed in form GC-400(E)(2)/GC-405(E)(2).</p>
8.	Ms. Margaret K. Herring Attorney Herring & Herring Coronado, California	N	N	<p>Do not agree with proposed changes</p> <p>1. If these forms are mandatory, they will be a nightmare. Rather than simplifying things, the</p>	<p>1. The committee believes that the categories are important for the</p>

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SP07-16

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				<p>numerous schedules could be confusing.</p> <p>2. Also, with so many different schedules, it would be easy for someone to lose a few check numbers on the distribution schedules. As it is now, my distributions are on one schedule and are in numerical order by check number so the court can easily review the sequence.</p> <p>3. The forms won't total the numbers at the bottom of the page like our programs do now; this too leaves a lot of room for errors.</p>	<p>standard account.</p> <p>2. The commentator may use the chronological account format in her smaller estates.</p> <p>3. The commentator will be able to use her forms for the schedules of a Standard Account, adding only the form Account Summary.</p>
9.	Ms. Jamie Lamborn Retired Sacramento, California	A	N	Agree with proposed changes.	No response necessary.
10.	Ms. Jane B. Lorenz CPA, CCF Lorenz Fiduciary Services, Inc. Fallbrook, California	N	N	<p>Do not agree with proposed changes.</p> <p>I question the practicality of using Judicial Council forms for accountings. All professional accounting reports are prepared utilizing computer software. In general, they are good, double entry sets of books. Do you expect accountants to copy their work in pencil or pen onto the forms? Modern offices do not even own typewriters today. Each time work is re-</p>	<p>This comment appears more properly addressed to the Legislature.</p> <p>The forms will be available commercially through publishers or from the judicial branch's public</p>

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SP07-16

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				copied, the opportunity for errors is magnified. The time required for each accountant to read the forms and determine what is meant by them, to copy, to find errors causes the entire industry to spend a great deal of time and expense which will not benefit the client in any way. Perhaps the judicial system should move toward Generally Accepted Accounting Practices, rather than further away from them.	Website in versions that permit them to be filled out on the computer. The commercially available products should eventually feature relational databases and spreadsheet-type calculation functions.
11.	Superior Court of Los Angeles County, Los Angeles, California	N	Y	Do not agree with proposed changes. There are too many accounting forms. Perhaps standard accounting form should be limited to the Summary of Account and the rule will define what and how information must be presented in the schedules. Judicial Council forms and rule will be useful for the simplified accountings.	Proposed rule 7.575 would permit standard account filers to use their own self-prepared schedules with the form Summary of Account so long as their schedules provide the same information as called for in the form schedules.
12.	Ms. Jackie A. Miller Executive Director Professional Fiduciary Association of California (PFAC) Sacramento, California	N	Y	Disagree with proposed changes. Comments: The "Summary of Account" is missing "Other Charges" and "Other Credits" line items. It is also missing "After-Acquired" and "After-Discovered" assets line items.	The committee agrees with this comment, has added lines in the Summary of Account for "After-Acquired Property," "Other Charges" and "Other Credits," and developed separate schedules for these items, forms GC-400(AP)/GC-405(AP),

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SP07-16

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				<p><i>Summary pages are mandatory. Detail pages are optional.</i></p> <p>The proposed rule would require massive revisions to existing, widely accepted accounting programs. PFAC recommends that the only mandatory form be a summary of account form.</p> <p>We acknowledge the need for separate schedules for receipts and disbursements by subject matter categories. We recommend that those schedules be generated by widely accepted and utilized accounting software programs such as QuickBooks, Quicken, Microsoft Money, Excel, etc.</p>	<p>GC-400(OCH)/GC-405(OCH), and GC-400(OCR)/GC-405(OCR).</p> <p>Proposed rule 7.575 provides that the Summary of Account is the only mandatory form for standard-account filers, which include most users of sophisticated accounting programs.</p>
13.	C. Arthur Nisson Attorney at Law Law Offices of C. Arthur Nisson Santa Ana, California	N	Y	<p>Do not agree with proposed changes.</p> <p>1. Implementing the requirement to use the Judicial Council accounting forms will not solve the problem of novices submitting improper accountings.</p> <p>An accounting is not a simple matter of filling</p>	<p>See responses to the comment of Ms. Deborah Forbeck above. These comments appear more properly addressed to the Legislature.</p>

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				<p>in blanks or typing out line item entries. Brokerage and annuity statements can be extremely complex and unnecessarily difficult to decipher. Laws should be implemented to require investment companies to produce statements that are easily read and understood and wherein each transaction is shown in an individual line item entry. It is not uncommon for statements to group many transactions together requiring much time to be spent unraveling entries to determine what transactions the groupings are comprised of. The time involved in reading such statements adds additional costs in preparing accountings.</p> <p>2. Required format is already established by code and some local rules and monitored by probate examiners. If the current format is followed, Judicial Council forms are unnecessary.</p> <p>3. Many new changes have been implemented this year to safeguard conservatorship assets. Let the dust settle on these current changes prior to creating accounting forms and changing filing procedures.</p> <p>4. CPAs were involved in preparing the proposed forms. Were they apprised that fees paid for preparing accountings must be</p>	<p>The accountants who worked with the advisory committee on the development of these forms were aware of the requirement for court</p>

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SP07-16

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				<p>approved by the court, unlike fees for tax return preparation.</p> <p>If the forms are implemented, a statement should be made on the forms that states no payment for preparing accounts can be paid without court approval.</p> <p>5. Forms complicate the accountings process, thereby creating more work which will take more time to prepare and thus be more costly to prepare. The court needs to take this into consideration when approving fees.</p> <p>6. If courts cut fees, professionals will no longer be willing to perform work required to prepare accountings. If professionals no longer willing to work as conservators, a great many more conservatorships will fall to the county to do.</p> <p>7. Forms are too voluminous. Forms create many more pages being filed with the court and could be a problem for courts that do not currently scan documents.</p>	<p>approval of expenditures by court-appointed fiduciaries for all purposes.</p> <p>Prior court approval of payment to an account-preparer other than the fiduciary's attorney is not required under current law. Court approval for this payment would come when the accounting of which the disbursement is a part is approved by the court.</p> <p>6. Nothing in this proposal requires a reduction in compensation for conservators and guardians.</p> <p>7. This comment appears more properly addressed to the Legislature.</p>

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				<p>8. If implemented, they need to have an auto calculation built into the forms.</p> <p>9. If implemented, forms need to state that numbers may not be rounded off, but must be reflected in exact amounts.</p> <p>10. Requiring a schedule for property on hand at the beginning of the account period is a good idea. This schedule should then be Schedule A and would make the accounting complete within itself and alleviate having to review a prior accounting to ascertain the beginning balances.</p> <p>11. Reconciliations should be allowed on original bank statements because it is more readily understood and alleviates cross referencing between different documents. Again, the bank statement and reconciliation would be complete within itself.</p>	<p>8. Commercial forms publishers should be able to produce versions of these forms with this feature.</p> <p>9. The committee does not believe that rounding off is a concern because it has no information or belief that such a practice is common.</p> <p>10. Property on hand at the beginning of the accounting period must be shown in all accounts after the first account so the market value of the assets on hand at that time can be shown. But because such property need not be shown in detail in the first account, the committee decided not to designate this schedule as Schedule A.</p> <p>11. The proposed rule and forms do not currently prevent this practice. The fact that fiduciaries often provide reconciliations in this way when reconciliations are required by some local rules is a reason why the committee elected not to</p>

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				<p>12. Grouping assets according to Inventory and date of filing said Inventory complicates the accounting procedure, as it is simpler to list the assets alphabetically. Time would be wasted searching out assets (on the forms) via date in order to include transactions.</p>	<p>provide a form for reconciliation at this time.</p> <p>12. The advisory committee believes that grouping the assets as they are reflected as cash or non-cash assets in the Inventory and Appraisal is helpful to court staff reviewing the accountings because they can easily compare the assets listed with those described in the inventory. Only the non-cash assets must show both a fair market value and a carry value, so the cash and non-cash assets should be segregated and placed on different schedules.</p>
14.	Ms. Kelsi Pena Legal Assistant Santa Rosa, California	N	N	<p>Do not agree with proposed changes.</p> <p>1. Implementing the requirement to use the Judicial Council accounting forms will “not” solve the problem of novices submitting improper accountings.</p> <p>An accounting is not a simple matter of filling in blanks or typing out line item entries.</p> <p>Brokerage and annuity statements can be</p>	<p>See response to comments of Ms. Deborah Forbeck and Mr. C. Arthur Nisson, above.</p>

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				<p>extremely complex and unnecessarily difficult to decipher. Laws should be implemented to require investment companies to produce statements that are easily read and understood and wherein each transaction is shown in an individual line item entry. It is not uncommon for statements to group many transactions together requiring much time to be spent unraveling entries to determine what transactions the groupings are comprised of. The time involved in reading such statements adds additional costs in preparing accountings.</p> <p>2. The required format is already established by code and some local rules and monitored by probate examiners. If the current format is followed, Judicial Council forms are unnecessary.</p> <p>3. Many new changes have been implemented this year to safeguard conservatorship assets. Let the dust settle on these current changes prior to creating accounting forms and changing filing procedures.</p> <p>4. CPAs were involved in preparing the proposed forms. Were they apprised that fees paid for preparing accountings must be approved by the court, unlike fees for tax return preparation.</p>	

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				<p>If forms are implemented, a statement should be made on the forms that state no payment for preparing accounts can be paid without court approval.</p> <p>5. Forms complicate the accountings process, thereby creating more work which will take more time to prepare and thus be more costly to prepare. The court needs to take this into consideration when approving fees.</p> <p>6. If courts cut fees, “professionals” will no longer be willing to perform work required to prepare accountings. If professionals no longer willing to work as conservators, a great many more conservatorships will fall to the county to do.</p> <p>7. Forms are too voluminous. Forms create many more pages being filed with the court and could be a problem for courts that do not currently scan documents.</p> <p>8. If implemented, they need to have an auto calculation built into the forms.</p> <p>9. If implemented, forms need to state that numbers may “not” be rounded off, but must be reflected in exact amounts.</p>	

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				<p>10. Requiring a schedule for property on hand at the beginning of the account period is a good idea. This schedule should then be Schedule A and would make the accounting complete within itself and alleviate having to review a prior accounting to ascertain the beginning balances.</p> <p>11. Reconciliations should be allowed on original bank statements because it is more readily understood and alleviates cross referencing between different documents. Again, the bank statement and reconciliation would be complete within itself.</p> <p>12. Grouping assets according to Inventory and date of filing said Inventory complicates the accounting procedure, as it is simpler to list the assets alphabetically. Time would be wasted searching out assets (on the forms) via date in order to include transactions.</p>	

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15.	Ms. Kathleen U. Poling Attorney Poling & Poling Martinez, California	N	N	<p>Do not agree with proposed changes.</p> <p>The complexity of the forms is extreme. Although Judicial Council forms are available on the internet, using them on-line is cumbersome. The new rules, therefore, would require a conservator to hire someone to prepare the accounting who has the forms program, or to purchase the forms program each year. This is a needless cost that overburdens conservatorships, which are already far too expensive.</p> <p>My suggestion is that you allow attachment schedules that substantially comply with the format of the judicial council forms. This would allow preparers to use Excel, which many computers have as standard program. I have been using this method for attachments to Inventories for years with excellent success and no complaints.</p>	<p>This comment appears properly addressed to the Legislature.</p> <p>The proposed rule would permit use of schedules for the standard account not prepared on the Judicial Council forms so long as the form <i>Summary of Account</i> is used with them.</p>
16.	Ms. Mary Joy Quinn Director, Probate Superior Court of California, County of San Francisco San Francisco, California	AM	N, Y	<p>Agree with proposed changes if modified.</p> <p>7.575 Add requirement that all forms of accountings must include form or schedule for reconciliation of differences between balance on hand and total balance in account statements.</p>	<p>The committee elected not to prepare or require a form for reconciliation, in part because of other commentators who advised</p>

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SP07-16

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					that they prefer the practice of showing reconciliations on the account statements submitted with accountings by conservators and guardians. Reconciliation between the cash shown on hand and the cash shown in bank statements lodged with the court in support of the account are frequently required by local rules, but are not mentioned in Probate Code sections 1060–1064 and 2620–2628.
17.	Pat McVey-Ritsick Private Fiduciary PMR Fiduciary Services Benicia, California	AM	N	Agree with proposed changes if modified. I would like to see the column where the payee and reason for payment/description modified into two columns on the income/disbursements schedules - Most of us use software to track our client spending/income and in the software these two items are separate. It would be easier to put together the accounting if using forms that mimic the software that most fiduciaries use. Additionally, I would like to see a greater	The committee disagrees with this recommendation because of concern that space available for entries in separate columns would require more pages than the present format. The committee preferred to identify

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				breakdown in categories, similar to tax categories for disbursements/income. Again, the software we use utilizes most tax categories to divide income/disbursements. Thanks for letting all of us review and make suggestions for these forms! You all have done an awesome job developing them.	functional expense categories for conservatorships and guardianships,. The receipts categories are closer to income tax income categories, and feature the most common types of receipts that conservators and guardians encounter.
18.	Mr. Marvin J. Southard, DSW Mental Health Director/Public Guardian County of Los Angeles Department of Mental Health Los Angeles, California	AM	Y	Agree with proposed changes if modified. Judicial Council Forms For Standard And Simplified Accountings Thank you for the opportunity to review the proposed new rules and forms for Public Guardians. We have had our staff review the proposals and our comments are outlined in the body of this letter. We support the much needed reform of guardianship/conservatorship practices. However, we believe that in order for the counties to make any changes, it is critical that funding for the programs be included in the legislation you are proposing. While Adult Protective Services and the Superior Courts	This comment appears more properly addressed to the Legislature.

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				<p>receive state funding, the guardianship program operates on all county funds. While the demands for better service increase, discretionary county funding has continued to decrease and we believe that this funding issue must be addressed.</p> <p>As for the forms, the proposed standard and simplified accounting appears to be duplicative and cumbersome for public agencies using customized software. In addition the proposed format may not address some of the complexities when preparing court accountings.</p> <p>Summary of Account Standard and Simplified Accounts GC-400(Sum)/GC-405 (Sum)</p> <p>The Summary of Account appears to require the conservator to duplicate the Inventory and Appraisal. The new form breaks down the Property on Hand by identifying cash assets and non-cash assets. The conservator will just report the assets already identified in the court filed Inventory and Appraisal. This adds additional work for the conservator.</p>	<p>The Summary of Account carries forward the cash/non-cash dichotomy in the supporting Property on Hand schedules. That distinction is important in those schedules because after the first account, the fiduciary must estimate the fair market value of the non-cash assets. Space is provided in the schedule for those assets for that purpose. The advisory committee also believes it is important, from the court staff's point of view, to</p>

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SP07-16

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				<p>The Summary of Accounts does not allow sufficient space to add information from a Supplemental Inventory and Appraisal.</p> <p>This is more of a problem on accountings filed after the first accounting. When a conservator prepares the first accounting all the inventories and appraisals are calculated when preparing the first accounting and this is the beginning balance.</p> <p>On second (or subsequent) accountings the amount “chargeable” is the ending balance from the prior approved court accounting. If the conservator prepares a Supplemental Inventory and Appraisal, there is no space to add both the Property on Hand balance and the additional value added to the estate as a result of the Supplemental Inventory and Appraisal.</p> <p>The Summary of Accounts does not address changes in assets.</p> <p>Most conservatorship accounts do not have any</p>	<p>have the appraised value of the assets on hand at the beginning of the accounting period stated in the accounting rather than just referring to the inventories.</p> <p>The committee agrees with the recommendation and has added a line to the Summary of Account for after-acquired property and a separate schedule for this property (form GC-400(AP)/GC-405(AP)).</p> <p>The committee agrees with this</p>

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				<p>trade or business. There should be flexibility by adding a category called, "Other Charges".</p> <p>During the course of a conservatorship a conservatee may have stock or mutual funds that are reinvested rather than having a dividend paid. Thus, the number of shares of a stock or mutual fund increases. The changes will affect the value on the Property on Hand Schedule.</p> <p>Another situation that occurs is the reporting of "stop payment" checks or "stale-dated" checks. The accounting will show an expense paid, however, the conservator may later report that there was a "stop payment" placed on the check that increases the value of the conservatee's cash on hand. Another typical issue is the issue of "stale-dated" checks. Most, if not all, public agencies have a notation on the check that if the check is not cashed within six (6) months the check is null and void. When the check is not cashed, the check is then credited to the conservatee's estate. It is not really a new receipt, but rather money being returned to the</p>	<p>comment and has added a line in the <i>Summary of Account</i> for "Other Charges" and has created a schedule for this item, form GC-400(OCH)/GC-405(OCH).</p> <p>But the committee disagrees with the recommendation concerning reinvested dividends. Changes in assets and additional shares of stock purchased through dividend reinvestment are not reflected in the <i>Summary of Account</i>. See response to comment 2(b) of Mr. Michael Harig, above.</p> <p>The new Other Charges schedule mentioned above would be available for reporting transactions of this kind.</p>

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				<p>conservatee’s estate since it was never cashed.</p> <p>Another common example is the purchase of a capital asset for the conservatee’s estate. Typical examples include the purchase of a television set, customized wheelchair, or burial trust. The accounting will show a disbursement for that item, but without other changes the property would not be shown as property on hand.</p> <p>The accounting schedule does not address the changes in credits.</p> <p>Most conservatorship estates do not have trades or businesses. A category called “other credits” would allow flexibility in showing any loss in assets that occur during the course of a conservatorship.</p> <p>Two specific examples come to mind: a stock that is now worthless as a result of a bankruptcy or a capital item in the custody of the conservatee that is lost or broken. In the case of the stock, a sale hasn’t occurred so it would not fall under the category of a loss on sale so another category is warranted.</p> <p>In the case of a wheelchair that is broken and the cost to repair is excessive, there needs to be</p>	<p>Schedule F, Changes in Assets, would show these transactions.</p> <p>The committee agrees with the recommendation and has added a line in the Summary of Account for Other Credits, and a separate schedule for them, form GC-400(OCR)/GC-405(OCR).</p>

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				<p>a mechanism to report the change and take this asset off of the Property on Hand schedule.</p> <p><i>Cash Assets on Hand at Beginning of Account Period, Non-Cash Assets on Hand at Beginning of Account Period, Summary of Property on Hand at Beginning of Account Period</i></p> <p>These three proposed optional use schedules simply list all the assets on the Inventory and Appraisal. This just adds more work for the conservator and increases costs.</p> <p>Schedule A, Standard Account -Receipts-Dividends, Interest, Other Receipts, Pensions, Annuities and other Regular Periodic Payments, Rent, Social Security, Veterans' Benefits, and other Public Benefits, Summary</p> <p>The optional schedules would require the use of separate forms for each category of income. Accountings prepared by public agencies are prepared either chronologically, or by category in chronological order. The accountings currently prepared by customized software programs already have the ability to prepare accounting by category in chronological order and summarize the total receipts.</p>	<p>See above discussion. These are the schedules that feed into the Property on Hand lines of the Summary of Account.</p> <p>The standard account is a categorical account. The entries within each category are chronological. The proposed rule would require the public guardian preparing a standard account to use the form Summary of Account. The rest of the account could be prepared on the public guardian's existing programs. The committee believes this is necessary to comply with the requirements of amended section 2620.</p>

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				<p>Schedule B, Standard and Simplified Accounts — Gain on Sale, Summary of Gains on Sales</p> <p>This schedule is clear and understandable. Again, public agencies use a similar format.</p> <p>Net Income from Trade or Business</p> <p>This schedule is useful in the cases where a conservatee owns a business.</p> <p>Schedule C, Disbursements, Conservatee’s Caregiver Expenses, Residential or Long-Term Care Facility Living Expenses, Distributions to Conservatee, Wards Education Expenses, Fiduciary and Attorney Fees, General Administration Expenses. Investment Expenses, Living Expenses, Medical Expenses, Other Expenses, Property Sale Expenses, Rental Property Expenses, Summary</p> <p>The proposed accounting schedules are cumbersome for public agencies. A separate schedule for each expense category may be required. Currently most public agencies will prepare a disbursement schedule by chronological order or by category by chronological order. If a check number is required for each disbursement, public agencies</p>	<p>The summary of gains on sale, form GC-400(B)(sum), has been deleted.</p> <p>The proposed rule would require the public guardian preparing a standard account to use the form Summary of Account. The rest of the account could be prepared on the public guardian’s existing programs. The committee believes this is necessary to comply with the requirements of amended section 2620. The summary form. GC-400(C)(sum), has been deleted.</p>

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				<p>may need to re-program existing software. Separate schedules would lengthen the time it takes to complete an accounting and increases administrative costs for the conservatee.</p> <p>Schedule D — Losses on Sales, Summary of Losses on Sales</p> <p>This schedule is clear and understandable. Public agencies use a similar format.</p> <p>Schedule - Net Loss From Trade or Business</p> <p>This schedule is useful in the cases where a conservatee owns a business.</p> <p>Schedule E - Cash Assets on Hand at End of Account Period, Non-Cash Assets on Hand at End of Account Period, Summary of Property on Hand</p> <p>The use of the optional standardized form would add two schedules instead of the one schedule currently used by public agencies. This would add to the time and costs to prepare an accounting.</p> <p>Schedule F—Changes in Assets</p>	<p>The summary form for losses on sales, form GC-400(D)(sum), has been deleted.</p> <p>The summary of property on hand, form GC-400(E)(sum)/GC-405(E)(sum), has been deleted. Two schedules, one for the cash assets and one for the non-cash assets, are necessary because the non-cash assets must reflect an estimated fair market value.</p> <p>This schedule is required by</p>

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				<p>This appears to be a new schedule and it is unclear how this schedule will affect the ability to “balance” the account or note any changes in the property on hand schedule.</p> <p>Schedule G—Liabilities at End of Account Period</p> <p>This appears to be a new schedule and would list the conservatee’s liabilities. Liabilities could appear in the Conservator’s Report of Conservator, but if liabilities were not disclosed, this would be acceptable. Again it would add time and expense to the preparation of the court accounting.</p> <p><u>Other concerns</u></p> <p>The overall purpose of the court accounting is to disclose all the activities that occurred in the accounting. In reviewing the various schedules, information such as time period for both receipts and expenses were not requested. It would be helpful to include language that any information should be complete, identify payor, specific service or good provided and the time</p>	<p>Probate Code section 1063(b). It does not become part of the <i>Summary of Account</i>, but the changes noted would be reflected in differences between the schedules for property on hand at the beginning and at the end of the accounting period.</p> <p>This schedule is required by Probate Code section 1063(g)</p> <p>The <i>Summary of Account</i> calls for the beginning and ending dates for the accounting.</p> <p>The forms contain a considerable number of instructions. The committee does not want to overload the forms with many more</p>

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SP07-16

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				<p>period.</p> <p>Another item that may be problematic, but is not often asked about is insurance coverage on real property and personal property. Whenever medical expenses are paid, there should be a reference if any health or dental insurance was used.</p> <p>Whenever caregivers are hired it should be specified if the caregiver works from an agency, or is the conservatee’s employee. If the caregiver is an employee there should be evidence of payment of social security funds, state taxes, and workers compensation coverage (usually covered under homeowners’ policy.)</p> <p><u>Conclusion</u> The preparation of court accountings is time-consuming, complex and requires unique knowledge to prepare. Conservators do understand the difficulty in preparing a court accounting. Public Agencies who act in fiduciary capacities already have software programs that generate this information. While the numerous schedules may be helpful to individuals who take on the responsibility of</p>	<p>of them.</p> <p>The medical expense disbursement form, GC-400(C)(8), contains an instruction to report expenses net of insurance paid directly to providers, but to include insurance premiums paid.</p> <p>The form for the conservatee’s caregiver expenses, form GC-400(C)(1), requests disclosure of a caregiver’s agency. Employment relationships are to be disclosed in the petition or report that accompanies the accounting (Prob. Code, § 1064(a)(3)).</p> <p>Fiduciaries who employ persons who perform caregiver or any other service are subject to the laws and regulations governing employment, including workers’ compensation, income tax and social security withholding requirements. These laws and regulations are not a primary focus of enforcement by the court in an accounting. The</p>

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				<p>family members, large public agencies find the schedules to be costly and duplicative.</p> <p>Once again, thank you for the opportunity to comment.</p>	<p>account ordinarily would not show salaries and withholding amounts paid by a fiduciary to an employee. The amounts paid do not come from the estate as they are paid. They would normally be reimbursed from an estate only as part of the fiduciary's own compensation approved by the court.</p>
19.	<p>Mr. Peter S. Stern Vice-Chair State Bar Trusts and Estates Section Executive Committee Palo Alto, California</p>	N	Y	<p>Do not agree with proposed changes.</p> <p>The Executive Committee opposes the proposed rule and forms.</p> <p>The changes included in this proposal stem from the addition of the following language to Probate Code section 2620: ". . . the Judicial Council . . . shall develop a standard accounting form, a simplified accounting form, and rules for when the simplified accounting form may be used. After January 1, 2008, all accountings submitted pursuant to this section shall be submitted on the . . . form."</p>	

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				<p>There are 37 forms presented in the proposal. Nine forms are suggested as mandatory for all standard accountings; a conservator who is preparing a standard accounting with conventional accounting software would have to use the standard forms for summary of account, summary of property on hand at beginning of account, summary of receipts by category, summary of gains on sale, summary of disbursements by category, summary of losses on sale, property on hand at the close of the account period, changes in form of assets, and liabilities. It would be necessary to data load these forms in addition to whatever summary schedules are produced by the program in question, and since the forms required are mandatory Judicial Council forms, accounting software preparers who wish to comply with the requirements must become official publishers of Judicial Council forms. The requirement to use these mandatory forms is burdensome and unnecessary.</p> <p>The conservatorship working group, in its recommendations to the Executive Committee, was unanimous in rejecting the proposed accounting system, suggesting instead that the new rule be rewritten to permit persons using</p>	<p>The total number of forms has been reduced to 35, including an optional worksheet, form GC-400(A)(C). Only three forms, the <i>Summary of Account</i> (form GC-400(SUM)/GC-405(SUM)), and the simplified account forms for the receipts and disbursements schedules (forms GC-405(A) and GC-405(C)) are mandatory. All others are optional, including all joint-use forms—those designated GC-400/GC-405—when used by standard account preparers. All summary forms within specific schedules, those that contained the suffix (sum), have been deleted. Users of sophisticated software programs would ordinarily prepare standard-account formatted accountings in any event, so the impact of these forms on their operations should be minimized.</p>

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				<p>standard accounting software to submit accountings prepared according to a suggested format, i.e., with specified categories for receipts items and disbursement items, but not on Judicial Council forms.</p> <p>The mandate of 2620 can easily be met by having all accounting preparers submit a summary of accounts using Form GC-400(SUM)/GC-405(SUM, which would comply with the “submitted on the Judicial Council form” mandate. At the same time, the rule can prescribe the format by detailing the categories of receipt items and disbursement and even the order they must appear in, should the Judicial Council wish to be that formalistic. If the Judicial Council sees a problem in compliance or noncompliance with the mandate of the law, it, through its legislative counsel, can suggest a minor amendment or clarification to Prob. C. Sec. 2620(a): “The Judicial Council . . . shall prepare required formats to be used in all accountings submitted pursuant to this section and shall prepare optional forms to be used to comply with the required formats. After (deadline date), all accountings submitted pursuant to this section shall follow the formats promulgated by the Judicial Council,” or language to that effect.</p>	<p>This recommendation has been adopted. Standard-account preparers would be required only to use the <i>Summary of Account</i>. All standard account preparers could prepare their own schedules so long as the same information as required by the forms is provided (other than material in the headers or footers of the forms and instructional material contained in the forms). See proposed rule 7.575(e)(2).</p>

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				<p>With regard to the simplified accounting, the suggested forms can be of great assistance especially to pro pers with a very simple estate to account for and can be mandatory for simplified accountings.</p> <p>Adopted by Executive Committee, 17-2, with 3 abstentions, June 16, 2007.</p>	<p>Under proposed rule 7.575, all simplified account preparers must use the Judicial Council forms, including dual-use forms that are optional for standard-account preparers. See proposed rule 7.575(e)(1).</p>
20.	Mr. Chris Stevenson Probate Assistant North Fort Myers, Florida	N	N	<p>Do not agree with proposed charges.</p> <p>(Please see comment above for: Ms. Deborah J. Forbeck)</p>	<p>See response to comment of Ms. Forbeck.</p>
21.	Hon. F. Clark Sueyres, Judge of the Superior Court of California, County of San Joaquin Stockton, California	AM	N	<p>Agree with proposed changes if modified.</p> <p>The Summary of Account page has lines for Cash Assets and Non-Cash Assets and their totals for both the opening and close of the period which are taken from the pages listing all those items. There are also pages for merely listing the total of Cash and total of Non-Cash and their total. These latter pages appear to be superfluous.</p>	<p>The committee agrees with this recommendation and has deleted all summary forms for specific schedule, including the summary forms for the property on hand at the beginning and at the end of the account period.</p>
22.	Mr. Stuart D. Zimring Attorney at Law North Hollywood, California	AM	N	<p>Agree with proposed changes if modified</p> <p>Generally, for non-professional fiduciaries, this should help. However, I think the forms need to</p>	<p>This recommendation would be difficult. Some of the forms are</p>

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				<p>be modified to more effectively show which forms are mandatory and which are not. Right now, it appears the only way to distinguish between mandatory and optional is to look at the footer in the lower left corner. The words "mandatory" and "optional" should appear prominently at the top and bottom of the page, as part of the title of each form.</p> <p>Further, the rule should be modified to specifically state that handwritten completion of the forms, if legible, will be accepted by the Court (if, in fact that is true...).</p> <p>Finally, it does not appear the forms will have an easy-to-read, easy-to-understand set of instructions accompanying the form set. Conservators who are going to be using the simplified form set are going to need guidance.</p>	<p>mandatory for simplified account-filers but optional for standard-account filers.</p> <p>Handwritten text may be placed in Judicial Council forms under rule 2.135.</p> <p>The advisory committee will be revising the <i>Handbook for Conservators</i> this year (2007–2008), and will consider development of instructional forms or other materials concerning the use of these forms. The committee has also added much more instructional material to the forms than was provided in the forms circulated for comment.</p>

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