

Invitation To Comment

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|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Title | <p>Probate: Judicial Council forms for standard and simplified accountings by conservators and guardians and a rule of court to govern their use (adopt rule 7.575 of the California Rules of Court; adopt forms GC-400(SUM)/GC-405(SUM), GC-400(PH)(sum)/GC-405(PH)(sum), GC-400(A)(sum), GC-405(A), GC-400(B)(sum)/GC-405(B)(sum), GC-400(C)(sum), GC-405(C), GC-400(D)(sum)/GC-405(D)(sum), GC-400(E)(sum)/GC-405(E)(sum), GC-400(F)/GC-405(F), and GC-400(G)/GC-405(G); and approve forms GC-400(PH)(ca)/GC-405(PH)(ca), GC-400(PH)(nca)/GC-405(PH)(nca), GC-400(A)(div), GC-400(A)(int), GC-400(A)(o), GC-400(A)(pen), GC-400(A)(r), GC-400(A)(ss), GC-400(B)/GC-405(B), GC-400(NI), GC-400(C)(ccg), GC-400(C)(crf), GC-400(C)(d), GC-400(C)(e), GC-400(C)(faf), GC-400(C)(ga), GC-400(C)(i), GC-400(C)(l), GC-400(C)(m), GC-400(C)(o), GC-400(C)(ps), GC-400(C)(rp), GC-400(D)/GC-405(D), GC-400(NL), GC-400(E)(ca)/GC-405(E)(ca), and GC-400(E)(nca)/GC-405(E)(nca)).</p> |
| Summary | <p>Proposed new rule 7.575 would prescribe the use of proposed new mandatory and optional Judicial Council forms for standard and simplified accountings filed by conservators and guardians. These forms and the rule are proposed as the Judicial Council’s response to a legislative mandate contained in the Omnibus Conservatorship and Guardianship Reform Act of 2006.¹</p> |
| Source | <p>Probate and Mental Health Advisory Committee Hon. Don Edward Green, Chair</p> |
| Staff | <p>Douglas C. Miller, Attorney, Committee Counsel Office of the General Counsel, Administrative Office of the Courts 415-865-7535, douglas.miller@jud.ca.gov</p> |
| Discussion | <p>Probate Code section 2620(a), as amended by the Omnibus Act, provides in material part as follows:</p> |

¹ Stats. 2006, chapters 490–493, referred to collectively as the “Omnibus Act.” Section 2620 is amended, effective July 1, 2007, by section 24 of chapter 493 of the Omnibus Act (AB 1363).

2620

(a) . . . 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.

In response to the legislative mandate, following consultation with representatives of the organizations named in amended section 2620(a), the Probate and Mental Health Advisory Committee proposes the adoption of rule 7.575 of the California Rules of Court and the adoption or approval of 37 forms for standard and simplified accountings.²

Rule 7.575

Proposed rule 7.575(b) would define a standard and a simplified accounting by the way each type would show receipts and disbursements received and paid by the conservator or guardian during the period of account. Standard accounting filers would show their receipts and disbursements by subject-matter categories; simplified accounting filers would show receipts and disbursements chronologically, without a breakdown by type of receipt or disbursement.

The proposed rule does not identify or propose other differences between a standard and a simplified accounting under section 2620 because the required contents of all accountings filed for court approval in proceedings under the Probate Code, including those filed by conservators or guardians, are prescribed in detail in Probate Code sections 1060–1063. These sections were not changed by the Omnibus Act. The forms for standard and simplified accountings are designed to show all information required by sections 1060–1063 in

² Eleven forms are proposed for adoption as mandatory forms, 26 forms for approval as optional forms.

both types of conservatorship or guardianship accountings.³

Rule 7.575(b) would permit a conservator or guardian to elect a standard accounting every time he or she files an accounting. The fiduciary would be required to file a standard accounting if directed to do so by the court or if the estate (1) contains income real property; (2) contains an interest in a trade or business; or (3) is appraised at \$500,000 or more, exclusive of the conservatee's or ward's residence.

Rule 7.575(b) would also require a standard accounting if the receipts or disbursements schedule exceeds two pages in length. However, if the length of either of these schedules is the only basis for requiring a standard accounting under the rule, the fiduciary could elect to prepare only the affected schedule in that format. (See rule 7.575(c).)

Rule 7.575(e) would repeat the general rule, stated in existing rules 1.31(a) and 1.35(a), that mandatory forms must be used and optional forms may be used. However, the new rule would require all simplified-accounting filers to use dual-use forms even though some of these forms are proposed as optional forms. In effect, these optional dual-use forms would be optional for standard-accounting filers only.⁴

This provision is proposed, and some of the standard-accounting forms are proposed as optional forms, because of concerns expressed by representatives of the National Guardianship Association and the State Bar during the development of the rule and the forms. Professional fiduciaries and attorneys experienced in probate matters, including decedents' estates, conservatorships and guardianships, prepare fiduciary accountings using computer programs that are not compatible with Judicial Council forms.

³ Section 1063 requires information in accountings filed with the court by personal representatives of decedents' estates and trustees that is not required in accountings filed by conservators and guardians. That information is not requested by the forms discussed in this proposal. (See Prob. Code, § 1063(c)–(f).)

⁴ Dual-use forms are intended for use in both standard and simplified accountings. Their form names specify both types of accountings and they are designated in the format GC-400/GC-405. GC-400 is the designator for standard accounting forms; GC-405 is the designator for simplified accounting forms. All single-use simplified accounting forms are mandatory forms.

The advisory committee decided to permit these standard-accounting filers to continue to use their accounting programs rather than optional Judicial Council forms, but proposes two changes in current accounting practice. The first change appears in proposed rule 7.575(e)(2). That paragraph would require standard-accounting filers to (1) report receipts and disbursements in the subject-matter categories identified in the optional forms for these schedules; (2) provide the same information about any asset, property, transaction, disbursement, or other matter that is requested in the applicable optional form; and (3) provide the information in the same general layout as the applicable optional form.

The second change is the creation of forms for summaries of most of the schedules of the *Summary of Account*, discussed in more detail below.

Accounting forms

The 37 forms proposed by the Probate and Mental Health Advisory Committee include a *Summary of Account* (form GC-400(SUM)/GC-405(SUM)), forms for the schedules identified in the *Summary of Account*,⁵ and forms for two additional schedules not identified there but required by Probate Code section 1063(b) and (g).⁶

As noted above, standard-accounting summary forms are proposed for most of the schedules shown in the *Summary of Account*, designated by the suffix (sum) following the schedule identifier of each form.⁷ Each summary form would be the last page of its schedule, to show the subtotals of each of the subject-matter categories reflected in the detailed transaction entries on prior pages of the schedule, prepared on the optional forms for that schedule or from existing accounting

⁵ Schedules for property on hand on the opening date of account (designated by the abbreviation (PH)); receipts (Schedule A); gains on sales (Schedule B); disbursements (Schedule C); losses on sales (Schedule D); property on hand on closing date of account (Schedule E), net income from a trade or business (designated by the abbreviation (NI)); and net loss from a trade or business (designated by the abbreviation (NL)).

⁶ The forms for the two schedules not shown in the *Summary of Account* are *Schedule F, Standard and Simplified Accounts—Changes in Form of Assets* (form GC-400(F)/GC-405(F)), required by Probate Code section 1063(b); and *Schedule G, Standard and Simplified Accounts—Liabilities at End of Account Period* (form GC-400(G)/GC-405(G)), required by Probate Code section 1063(g).

⁷ Forms for summaries of the schedules for net income or loss from a trade or business are not proposed, although these schedules are included in the *Summary of Account*; because these schedules are rare, are not usually longer than one page, and do not usually require numerous transaction entries that would benefit from a summary page.

programs in compliance with the provisions of rule 7.575(e)(2). The subtotals would be totaled at the bottom of the page of each summary form, and the total would be carried forward to the appropriate line in the *Summary of Account*.

These summaries are not currently used in court-filed fiduciary accountings. They are proposed at this time as mandatory forms to ensure that the most essential entries in each schedule, the schedule total and the subtotals of all subject-matter categories reflected in the schedule, are prepared on a Judicial Council form.

The proposal to require use of the schedule summaries, together with the requirements of proposed rule 7.575(e)(2) concerning the information to be provided by filers not using the optional forms for the detailed entries in each schedule supporting that schedule's summary, is intended to accommodate the needs of standard-accounting filers while complying with the Legislative directive in section 2620(a) that all accountings be submitted on Judicial Council forms.

No form is currently proposed for the reconciliation of differences between the balance on hand shown in the accounting and the total balance reflected in all account statements filed with the accounting under Probate Code section 2620(c). Some courts require the accounting or the accompanying report to include this reconciliation, although it is not required by Probate Code sections 1060–1064 or 2620. Comments are requested on the need for such a form.

Comments are also requested concerning the subject-matter categories proposed for the receipts and disbursements schedules (Schedules A and C). Recommendations concerning additional categories of receipts or disbursements commonly involved in conservatorship or guardianship accountings are particularly desired.

All schedules would be identified by letter except the schedule of property on hand at the beginning of the account period. This practice was widely followed before Probate Code section 1063(a) added a requirement that for all accounts after the first account, the fair market value of each item of property on hand at the beginning of the account period must be estimated and shown in the account.⁸ Before section

⁸ Probate Code sections 1060–1064 were enacted in 1996, effective July 1, 1997 (Stats 1996, ch.892, §§ 4, 30).

1063(a) became law, the property on hand at the beginning of the account period was shown in the *Summary of Account* only by reference to the totals shown in the Inventories and Appraisals on file or, if the account was the second or later account, as total property on hand at the end of the prior account. No schedule listing each asset was required and no letter designating such a schedule was provided. The first schedule to be identified by letter was the second item listed in the *Summary of Account*, Schedule A, Receipts.

The proposed accounting forms follow the traditional practice even though a schedule of property on hand at the beginning of the account period is now required so the estimated fair-market value of each non-cash asset may be shown.⁹ The advisory committee considered designating the schedule for property on hand at the beginning of the account period as Schedule A, with all other following schedules adjusted accordingly, as schedules B–H, respectively. Comments indicating a preference between these alternatives are requested.

The schedules identified in the *Summary of Account*, and the forms pertaining to those schedules, are as follows:¹⁰

Property on Hand on (*opening date of account*):

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

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

**Summary of Property on Hand at Beginning of Account Period—Standard and Simplified Accounts* (form GC-400(PH)(sum)/GC-405(PH)(sum)).

⁹ The schedule for property on hand at the beginning of the account period and Schedule E for property on hand at the end of the period, would provide statements of the estimated fair market value and the carry value of each item of non-cash property on hand. See forms GC-400(PH)(nca)/GC-405(PH)(nca) and GC-400(E)(nca)/GC-405(E)(nca).

¹⁰ Forms shown with an asterisk (*) are mandatory forms, as are the *Summary of Account* and Schedules F and Schedule G mentioned in footnote 6 above. All others are optional forms, within the meaning of rule 7.575(e)(1) (optional for standard-account filers, mandatory for simplified-accounting filers if designated as dual-use forms).

Receipts During Period of Account—Schedule A:

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

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

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

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

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

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

* *Schedule A, Receipts, Standard Account—Summary*
(form GC-400(A)(sum));

**Schedule A, Receipts, Simplified Account* (form GC-405(A)).

Gains on Sales During Period of Account—Schedule B:

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

**Schedule B, Standard and Simplified Accounts—Summary of
Gains on Sales* (form GC-400(B)(sum)/GC-405(B)(sum)).

Net Income From a Trade or Business During Period of Account—
Schedule ____:

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

Disbursements During Period of Account—Schedule C:

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

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

Schedule C, Disbursements, Standard Account—Distributions to Conservatee or Ward (form GC-400(C)(d));

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

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

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

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

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

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

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

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

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

* *Schedule C, Disbursements, Standard Account—Summary* (form GC-400(C)(sum)); and

**Schedule C, Disbursements, Simplified Account* (form GC-405(C)).

Losses on Sales During Period of Account—Schedule D:

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

**Schedule D, Standard and Simplified Accounts—Summary of Losses on Sales* (form GC-400(D)(sum)/GC-405(D)(sum)).

Net Loss From a Trade of Business During Period of Account—
Schedule ____:

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

Property on Hand on (*closing date of account*):—Schedule E:

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

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

* *Schedule E, Standard and Simplified Accounts—Summary of*
Property on Hand at end of Account Period (form GC-
400(E)(sum)/GC-405(E)(sum)).

The text of proposed rule 7.575 and the forms listed above are
attached beginning at page 10.

Attachments

Rule Proposal

Rule 7.575 of the California Rules of Court would be 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 may or must 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 states disbursements and receipts in subject-matter
14 categories, with each disbursement or receipt category subtotaled. A
15 simplified accounting states disbursements and receipts chronologically, by
16 payment or receipt date, without subject-matter categories.

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

19
20 A conservator or guardian may choose to file any accounting required or
21 authorized by Probate Code section 2620 as a standard accounting under this
22 rule, and must 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 two 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 two 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 to be used in both standard and simplified
14 accountings.
15

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

17
18 (1) Judicial Council accounting forms adopted as mandatory forms must be
19 used by standard and simplified accounting filers. Judicial Council
20 accounting forms approved as optional forms may be used by all
21 accounting filers. Judicial Council accounting forms designated as GC-
22 400/GC-405 that are approved as optional forms may be used by
23 standard accounting filers, but must be used by simplified accounting
24 filers.
25

26 (2) Standard accounting filers electing not to use optional Judicial Council
27 accounting forms must:
28

29 (A) State receipts or disbursements in the subject-matter categories
30 specified in the optional Judicial Council forms for receipts or
31 disbursements schedules;
32

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

37 (C) Provide the information in the same general layout as displayed in
38 the applicable Judicial Council accounting form, but material
39 contained or requested in the form's headers and footers need not
40 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 required by Probate Code sections 1060–1063.

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| <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: |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|

Cash Assets on Hand at Beginning of Account Period— Standard and Simplified Accounts

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

(Cash assets are assets that may be appraised by the guardian or conservator 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 and Appraisal in which they appear and identify the Inventory and Appraisal by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

| 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 the summary on the last page of this schedule. Use Form GC-400(PH)(sum)/GC-405(PH)(sum) for the summary. The page total is the number of pages in this schedule.)

Page PH _____ of _____ pages

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| <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 on Hand as of (first date of account period): _____

(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 and Appraisal in which their latest appraised values appear, or if none, as after-acquired assets in order of their purchase dates, and identify the Inventory and Appraisal by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

| 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 and Appraisal 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 those sums over to the summary on the last page of this schedule.

Use Form GC-400(PH)(sum)/GC-405(PH)(sum) for the summary. The page total is the number of pages in this schedule.)

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| <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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Summary of Property on Hand at Beginning of Account Period— Standard and Simplified Accounts

Summary of Property on Hand as of *(first date of account period)*: _____

| Property on Hand | Total |
|----------------------------------------------------------------|----------|
| Cash Assets | \$ _____ |
| Non-Cash Assets (carry value) | _____ |
| Total, Property on Hand at Beginning of Account Period: | \$ _____ |

(If you had no cash or non-cash assets at the beginning of the account period, enter "0" for that asset category and do not include a schedule page for it. This is the last page of Property on Hand at the Beginning of the Account Period. Carry the total over to the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM) for Summary of Account.)

| | |
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| <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, Standard Account—Dividends *

*** 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"/> Total, 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. Carry that sum over to the summary on the last page of Schedule A. Use Form GC-400(A)(sum) for the summary. The page total is the number of pages in Schedule A.)

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| <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, Standard Account—Interest

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. Carry that sum over to the summary on the last page of Schedule A. Use Form GC-400(A)(sum) for the summary. The page total is the number of pages in Schedule A.)

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| <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, Standard Account—Other Receipts

Other receipts (specify): _____

| 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. Carry that sum over to the summary on the last page of Schedule A. Use Form GC-400(A)(sum) for the summary. The page total is the number of pages in Schedule A.)

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| <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, Standard Account— Pensions, Annuities, and Other Regular Periodic Payments

Pensions, annuities, and other regular periodic payments *

** (Report veterans' pensions on Form GC-400(A)(ss), Social Security, Veterans' Benefits, Other Public Benefits.)*

| 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. Carry that sum over to the summary on the last page of Schedule A. Use Form GC-400(A)(sum) for the summary. The page total is the number of pages in Schedule A.)

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| <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, Standard Account—Rent

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. Carry that sum over to the summary on the last page of Schedule A. Use Form GC-400(A)(sum) for the summary. The page total is the number of pages in Schedule A.)

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| <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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

**Schedule A, Receipts, Standard Account—
Social Security, Veterans' Benefits, Other Public Benefits**

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

| Date of Receipt (mm/dd/yyyy) | Description * <small>* (Report receipts from each source separately.)</small> | 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. Carry that sum over to the summary on the last page of Schedule A. Use Form GC-400(A)(sum) for the summary. The page total 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: _____ |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule A, Receipts, Standard Account—Summary

| Receipt Categories | Totals |
|---------------------------|----------|
| | \$ |
| Total, Schedule A: | \$ _____ |

(This is the last page of Schedule A. You must separately show the receipts from each type or category of receipt in previous pages of the schedule. You may use the appropriate receipt categories of Form GC-400(A) for this purpose. Show on this form the total receipts during the period of the account of each receipt category reflected in the schedule. Carry the total over to the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM) for Summary of 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule A, Receipts, Simplified Account

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

(Add a page if necessary, but if this schedule exceeds two pages, you must use Forms GC-400(A), the Standard Account forms for Schedule A. 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 the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM) for the Summary of Account. The page total 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: |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|

Schedule B, Standard and Simplified Accounts—Gains on Sales

Gains on sales during period of account

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

(List all sales during the account period that resulted in gains. 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 Schedule B, Standard and Simplified Accounts—Summary of Gains on Sales (Form GC-400(B)(sum)/GC-405(B)(sum). The page total 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: _____ |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule B, Standard and Simplified Accounts—Summary of Gains on Sales

Total gain on all sales with gains: \$ _____

(Show on this form the total gain on all sales of estate assets during the account period that resulted in gains . Carry the total gain over to the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM) for Summary of Account. You must show the gain from each sale during the period of account in one or more prior pages of this schedule. You may use Form GC-400(B)/GC-405(B) for this purpose. This is the last page of 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: _____ |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule ____, Standard Account—Net Income From Trade or Business

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

| Date of Receipt <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. Carry the total over to the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM) for the Summary of Account. The page total is the number of pages in this Schedule.)

Page ____ 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Standard Account—Conservatee's Caregiver Expenses

Conservatee's caregiver expenses

| Date (mm/dd/yyyy) | 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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

**Schedule C, Disbursements, Standard Account—
Conservatee's Residential or Long-Term Care Facility Living Expenses**

Conservatee's residential or long-term care facility expenses

| Date (mm/dd/yyyy) | 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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: _____ |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

**Schedule C, Disbursements, Standard Account—
Distributions to Conservatee or Ward**

Distributions to Conservatee or Ward

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

(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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|

Schedule C, Disbursements, Standard Account—Ward's Education Expenses

Ward's education expenses

| Date (mm/dd/yyyy) | 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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Standard Account—Fiduciary and Attorney Fees

Fiduciary and attorney fees

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

(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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Standard Account—General Administration Expenses

General administration expenses

| 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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Standard Account—Investment Expenses

Investment Expenses

| Date (mm/dd/yyyy) | 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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total is the number of pages in Schedule C.)

Page C _____ of _____ pages

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Standard Account—Living Expenses

Living expenses

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

| Date (mm/dd/yyyy) | 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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Standard Account—Medical Expenses

Medical expenses

| Date (mm/dd/yyyy) | 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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|

Schedule C, Disbursements, Standard Account—Other Expenses

Other expenses (specify):

| Date (mm/dd/yyyy) | 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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total is the number of pages in Schedule C.)

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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Standard Account—Property Sale Expenses

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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Standard Account—Rental Property Expenses

Rental property expenses

| Date (mm/dd/yyyy) | 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. Carry that sum over to the summary on the last page of Schedule C. Use Form GC-400(C)(sum) for the summary. The page total 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Standard Account—Summary

| Disbursement Categories | Totals |
|---------------------------|----------|
| | \$ |
| Total, Schedule C: | \$ _____ |

(This is the last page of Schedule C. You must separately show the disbursements from each type or category of disbursement in previous pages of the schedule. You may use the appropriate disbursement categories of Form GC-400(C) for this purpose. Show on this form the total disbursements during the period of the account of each disbursement category reflected in the schedule. Carry the total over to the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM) for Summary of 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: _____ |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule C, Disbursements, Simplified Account

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

| Date of Payment (mm/dd/yyyy) | Date of Order * (mm/dd/yyyy) | Check No. | Payee and Purpose of Payment | Amounts |
|---------------------------------|---------------------------------|-----------|------------------------------|---------|
| | | | | |

Total, Schedule C: \$ _____

* Leave blank for disbursements that were not authorized by an order. A court order is not required for every disbursement. (Add a page if necessary, but if this schedule exceeds two pages, you must use Forms GC-400(C), the Standard Account forms for Schedule C. Check the box at the bottom of the last page of this schedule and total the amount of the disbursements. Carry that sum over to the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM)) for the Summary of Account. The page total 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: |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|

Schedule D, Standard and Simplified Accounts—Losses on Sales

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

(List all sales during the account period that resulted in losses. 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 Schedule D, Standard and Simplified Accounts—Summary of Losses on Sales (Form GC-400(D)(sum)/GC-405(D)(sum). The page total is the number of pages in Schedule D.)

Page D _____ of _____ pages

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

Schedule D, Standard and Simplified Accounts—Summary of Losses on Sales

Total losses on all sales with losses: \$ (_____)

(Show on this form the total loss on all sales of estate assets during the account period that resulted in losses . Carry the total loss over to the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM) for Summary of Account. You must show the loss from each sale during the period of account in one or more prior pages of this schedule. You may use Form GC-400(D)/GC-405(D) for this purpose. This is the last page of 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule ____, Standard Account—Net Loss From Trade or Business

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

| Date of Loss (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. Carry the total over to the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM) for the Summary of Account. The page total is the number of pages in this schedule.)

Page ____ 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: _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule E, Standard and Simplified Accounts— Cash Assets On Hand at End of Account Period

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

(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 and Appraisal in which they appear and identify the Inventory and Appraisal by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

| 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 the summary on the last page of Schedule E. Use Form GC-400(E)(sum)/GC-405(E)(sum) for the summary. The page total is the number of pages in Schedule E.)

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: |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|

Schedule E, Standard and Simplified Accounts— Non-Cash Assets On Hand at End of Account Period

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

(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 and Appraisal in which their latest appraised values appear, or if none, as after-acquired assets in order of their purchase dates, and identify the Inventory and Appraisal by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)

| 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 and Appraisal 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 that sum over to the summary on the last page of Schedule E. Use Form GC-400(E)(sum)/ GC-405(E)(sum) for the summary. The page total is the number of pages in Schedule E.)

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <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: _____ |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule E, Standard and Simplified Accounts— Summary of Property On Hand at End of Account Period

Property on Hand as of (last date of account period): _____

| Property on Hand | Total |
|--------------------------------------|----------|
| Cash Assets | \$ _____ |
| Non-Cash Assets (carry value) | _____ |
| Total, Schedule E: | \$ _____ |

(If you have no cash or non-cash assets at the end of the account period, enter "0" for that asset category and do not include a schedule page for it. This is the last page of Schedule E. Carry the total over to the Summary of Account. Use Form GC-400(SUM)/GC-405(SUM) for Summary of Account.)

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: _____ |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|

Schedule F, Standard and Simplified Accounts—Changes in Form of Assets

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

(Add pages as required to list all changes in assets. The page total is the number of pages in Schedule F.)

Page F _____ 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: |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|

**Schedule G, 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 accounting period. The page total is the number of pages in Schedule G.)

Page **G** _____ of _____ pages

Item SP07-16 Response Form

Title: Probate: Judicial Council forms for standard and simplified accountings by conservators and guardians and a rule of court to govern their use

- Agree** with proposed changes
- Agree** with proposed changes **if modified**
- Do not agree** with proposed changes

Comments: _____

Name: _____ **Title:** _____

Organization: _____

- Commenting on behalf of an organization**

Address: _____

City, State, Zip: _____

Please **write** or **fax** or [respond using the Internet](#) to:

Address: Ms. Camilla Kieliger,
Judicial Council, 455 Golden Gate Avenue,
San Francisco, CA 94102

Fax: (415) 865-7664 **Attention:** Camilla Kieliger

Internet: <http://www.courtinfo.ca.gov/invitationstocomment/commentform.htm>

| |
|---------------------------------------------------------------|
| DEADLINE FOR COMMENT: 5:00 p.m., Friday, July 13, 2007 |
|---------------------------------------------------------------|

Your comments may be written on this *Response Form* or directly on the proposal or as a letter. If you are not commenting directly on this sheet please remember to attach it to your comments for identification purposes.

*Circulation for comment does not imply endorsement by the Judicial Council or the Rules and Projects Committee.
All comments will become part of the public record of the council's action.*