

## **ANNUAL CONSERVATOR ACCOUNTING**

### **Instructions for Completing**

This is a report of all income (receipts) and disbursements (expenses) of the estate transacted during the accounting period. It also updates the inventory and valuation.

The accounting is submitted to the court once a year either on the anniversary date of the appointment of the conservator, or, on a calendar year basis. This varies by county. File the accounting within 30 days of the end of the accounting period.

### **Record Keeping**

Keep the following financial information to prepare an accurate accounting:

- Bank statements, check book register, copies of cancelled checks
- Receipts of items purchased
- Financial reports from trust accounts

## **COMPLETING THE ACCOUNTING**

1. The accounting is a permanent legal record. The form should be typed **OR** written legibly. Use black or dark blue ink when reports are handwritten.

2. Work from bank statements to prepare the accounting using the check register for support information.

### **3. Attachments - Financial Statements from a Provider**

If the person lives in a facility, or the provider is the payee for the conservatee's benefits, some courts will accept an attachment of the monthly or quarterly financial statements from the provider. Check the math accuracy before attaching to the accounting.

### **Computer Generated Financial Spread Sheets**

Some courts will accept an accounting generated by a computer program. Courts may have a format preference for how information is presented. Generally, there are two acceptable formats:

#### **Format 1 - Spread Sheet**

Set up looks like the check book register and includes a running balance of "cash on hand."  
Advantage: The accounting may be easily prepared from the bank statements.

#### **Format 2 - Spread Sheet**

Columns totaling income, disbursements and a final balance of cash on hand.

## **I. STATEMENT OF RECEIPTS (INCOME) AND DISBURSEMENTS (EXPENSES)**

### **Balance Carried Forward**

#### **If an accounting was filed for the previous year:**

The “balance carried forward” should be the same amount as the “balance on hand” from the previous year accounting.

#### **If no accounting was filed for the previous year:**

The balance carried forward is the cash balance on the initial Inventory and Valuation.

### **Receipts (Income)**

Itemize receipts from all sources received in the accounting period. Add additional pages if needed.

Fill in all the information required on the form. Income for the same amount may be documented in lump sums. Refer to Sample Accounting.

### **Disbursements (Expenditures)**

Itemize all money spent during the accounting period. Add pages if needed.

Fill in all the information required on the form. Expenses for the same amount (*i.e.* cable, or phone) may be documented in lump sums. Refer to Sample Accounting.

### **Summary**

List the total receipts and the total disbursements. The cash balance is the difference between the total receipts and total disbursements.

## **II. INVENTORY**

### **Real Estate:**

List any real estate including the appraised value.

### **Personal Property:**

List account balances as of the end of the accounting reporting period, and value of all other assets. Document any newly purchased assets such as a TV, bicycle or furniture.

Total the personal property.

Add the Total Personal Property and Total Real Estate, and put the amount on the **Total Real Estate and Total Personal Property line**.

### **Debts and Liabilities**

Total all debts and liabilities, and subtract that number from the Total Real Estate and Total Personal Property to find the Total Estate value.



**DISBURSEMENTS**

(Attach additional sheets if necessary).

DATE	PAID TO	PURPOSE	AMOUNT
			\$
		TOTAL DISBURSEMENTS	\$

**SUMMARY**

Total Receipts..... \$ \_\_\_\_\_  
 Total Disbursements..... \$ \_\_\_\_\_  
 Cash Balance on Hand..... \$ \_\_\_\_\_

**II. INVENTORY**

**REAL ESTATE**

<i>Address and Description</i>	<i>Value</i>
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____
Total Real Estate \$ _____	

**PERSONAL PROPERTY**

**Cash / Checking and Savings Accounts / Certificates of Deposit**

<i>Description</i>	<i>Amount</i>
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____

**Stocks / Bonds / Investments / Retirement Accounts / Annuities**

<i>Description</i>	<i>Value</i>
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____

**Vehicles / RVs / Boats / Trailers**

<i>Description</i>	<i>Value</i>
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____

**Furniture / Household Goods / Wearing Apparel / Jewelry**

<i>Description</i>	<i>Value</i>
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____

**Other Assets**

<i>Description</i>	<i>Value</i>
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____

Total Personal Property \$ \_\_\_\_\_

Total Real Estate and Personal Property \$ \_\_\_\_\_

**DEBTS AND LIABILITIES**

**Mortgages / Liens / Loans / Credit Card Debt**

<i>Description</i>	<i>Amount</i>
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____

Total Debts and Liabilities \$ \_\_\_\_\_

**RECAPITULATION**

Total Real Estate and Personal Property..... \$ \_\_\_\_\_  
Less Total Debts and Liabilities..... \$(\_\_\_\_\_)

Total Estate \$ \_\_\_\_\_

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct. Executed on \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Conservator