CONSERVATOR

For an Adult or Minor

4

Part 4: What to do AFTER the Court Hearing

(Forms Packet)

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INFORMATION ABOUT
THE ROLE AND RESPONSIBILITIES OF A CONSERVATOR

I. ROLE of the CONSERVATOR

Your role as the Conservator is to listen to the protected person and ensure that their preferences are being met as long as it does not cause harm. As a court-appointed conservator, you are also required to file reports with the court which provide an account of the protected person's finances.

Your authority as the conservator is derived from the court order you received, state law, (Arizona Revised Statutes §§ 14-5418, 5419), the Arizona Rules of Probate Procedure (Rule 38), and the Arizona Code of Judicial Administration (AJCA § 3-302, Forms). The forms, schedules, and worksheets listed in the ACJA are the required forms pursuant to Rule 38(B) Arizona Rules of Probate Procedure.

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A. DECISIONMAKER

Your role as the conservator places you in a position to make decisions for the protected person in one of two ways; using either substituted judgment or the best interest standard.

It is never easy to make a decision for another adult that goes against their wishes, but you must keep in mind that your friend or family member no longer has the ability to truly understand the consequences of their decision. This is why the court appointed you as the conservator – to make the tough decisions. You need to remember that if you make a decision that is in contrast to the stated or demonstrated preferences of the protected person, you should be prepared to defend that position.

1. **SUBSTITUTED JUDGMENT**: means making the decision that the protected person would make if they had the capacity to do so.

   When making decisions using substituted judgment, you have an obligation to discuss with the protected person the decision you are going to make. To the extent that the protected person can understand the issue at hand, you have an obligation to discuss the decision you are going to make with the protected person, and listen to their preferences in that situation. For example, if you believe it would be appropriate to liquidate an asset belonging to the protected person; you should discuss this with them. Try to put it in terms that they have the ability to understand. Discuss the benefits and the consequences of the decision you are about to make. Listen to their preferences and the reason for making the decision.

   When using substituted judgment, it is also helpful to talk to other family members or friends about conversations they have had with the protected person. As Conservator, it is important to consider the following. Has the protected person ever talked about their preference for liquidation of their assets? Did they want that particular asset to be

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set aside as a gift for a friend or family member? Your job is to determine what their preferences were when they were still capable of making those decisions.

2. **BEST INTEREST STANDARD**: means exercising reasonable care, diligence and prudence when making decisions for the protected person. To the extent that the protected person's wishes, preferences and values are not known and cannot be ascertained with reasonable diligence, then the Conservator must act in accordance with the person's best interests.

For example, with a person who has been disabled since birth or in situations where the protected person's preferences may cause harm or serious injury, your decision would be based on what you believe to be in the protected person's best interest. Another example is a Conservator of a minor who has the role of acting as a parent regarding the protected person's support, care, education, health, and welfare; and must act at all times in the protected person's best interest using reasonable care, diligence, and prudence.

B. CONFIDENTIALITY

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As Conservator, another role you have is maintaining the protected person's confidential information. Confidential information concerning the protected person is information on documents (or the entire document) that is intended to be kept secret. Confidential information is not available to the public for inspection.

1. **Confidential information** includes:

- A social security number of a living person;
- Any account number for a financial account (unless limited to the last 4 digits only). The term "financial account" includes
  - credit card account
  - debit card account
  - bank account
  - brokerage account
  - insurance policy
  - annuity contract
- Any other information determined by the court to be confidential.

2. **Confidential documents include**:

- The probate information coversheet
- Medical reports and records
- Budgets filed
- Inventories and appraisements
- Accountings
- Credit report

3. **Special Handling of Confidential Information and Confidential Documents**

All Form 5 information, documents and attachments are **confidential** and require special handling. When filing confidential information and documents with the Clerk's Office, place the original document in an envelope that bears the case name and number, the name of the document being filed, the name of the party filing the document, and the label "Confidential Document."

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II. RESPONSIBILITIES of a CONSERVATOR

Your responsibilities as a conservator begin on the date of your appointment, whether it is a temporary or permanent appointment. The conservator has the responsibility to manage the assets of the protected person as a prudent person would. In other words, the conservator must ensure that the money and assets of the protected person are used only for the benefit of the protected person. The conservator must ensure that the assets of the protected person are invested properly and appropriately to maintain the protected person's current living circumstances.

A. **FIRST PRIORITY**: REVIEW the entire Conservatorship Training Module on the Arizona State Court website. The Training Module explains in greater detail, each responsibility outlined below.

1. Post the surety bond.
2. Obtain certified copies of your letters of Appointment from the Probate Court Clerk.
3. Record the Letters of Appointment at one (or more) County Recorders' office.
4. File a "Notice of Filing" with the court to show the court you recorded the Letters of Appointment.

B. **MARSHAL AND PROTECT ASSETS OF THE ESTATE**. The court wants you take control of the Protected Person's assets, on behalf of and for the benefit of the conservatorship estate. There are a number of ways to marshal and protect assets of the estate:

1. Meet with the Protected Person's financial institution(s) to share information about your Conservatorship.

C. **INVENTORY** the Protected Person's assets.

D. **CREATE a nine (9) month ESTATE BUDGET** for the 1st year reporting period.

E. **FILE at the Court the Inventory and Budget** with Form PBC95f in this packet.

F. **RECORDKEEPING**:

1. ORGANIZE the Protected Person's records.
2. MAINTAIN Protected Person's records.

G. **NOTIFY COURT**, Service Providers and the U.S. Postal Service of the change of Protected Person's address to your address.

III. SUMMARY

Your roles and responsibilities as the Conservator involve important legal obligations. To fulfill these obligations, regularly review the Conservator and Fiduciary training guides found on the Arizona State Court's website.

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PROCEDURES:
WHAT TO DO *(within 90 days)* AFTER THE COURT HEARING
Regarding CONSERVATORSHIP of an adult or minor

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After the court hearing, there are numerous tasks to accomplish. Some tasks must be executed before you are officially considered Conservator of the protected person's estate. Other duties must be accomplished within 30 days of being appointed Conservator. Many of the tasks must be finished and submitted to the court 90 calendar days after the Letters of Conservatorship are issued. Be sure to review the training program at the above website to see the account reporting periods and due dates for filing documents in these packets.

THE FIRST WEEK:

STEP 1: POST a SURETY BOND.

When you are appointed conservator, the court will order that a surety bond be posted to cover all the assets that belong to the protected person. A bond is an insurance policy so that if the conservator misappropriates the money, invests it badly, or makes some other mistake, the protected person will not suffer as a result.

The price of that insurance policy can be paid from the protected person's money, but the conservator must post the bond. The amount of the bond will ordinarily be the principal value of the protected person's property plus one year's anticipated income. If the value of the estate changes, you must request an order from the court either reducing or increasing the amount of the bond.

Bonding agencies may be found in the local telephone book or online. ***You must post the surety bond immediately after the court order is signed***, because no LETTERS of Appointment will be issued without proof you posted the surety bond.

STEP 2: GO to the PROBATE COURT CLERK.

If the Judge/Commissioner grants the PETITION for Appointment of a Conservator:

A. **TAKE the following original documents** to the Probate Court Clerk.

- **ORDER** OF APPOINTMENT of a Conservator
- **LETTERS** OF APPOINTMENT
- **ACCEPTANCE** OF LETTERS OF APPOINTMENT
- **PROOF of surety bond**

When you present the above-listed documents, the clerk will 1) review the ORDER OF APPOINTMENT and your proof of surety bond, 2) complete the LETTERS, 3) ask you to SIGN the ACCEPTANCE, and 4) file the original documents.

B. **ASK** the Probate Court Clerk to CERTIFY a **copy of the LETTERS of Appointment** to prove that you have the appointment and authority from the court.

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Note: A list of current fees is available from the Self Service Center and from the Clerk of Court's website.

Note: If you cannot afford the filing fee and/or the fee for having the papers served by the Sheriff or by publication, you may request a deferral (payment plan) when you file your papers with the Clerk of the Court. Deferral Applications are available at no charge from the Self-Service Center.

C. KEEP the following documents in your CONSERVATOR RECORDS:

1. **ORDER OF APPOINTMENT.** Keep a copy of this to remember what the Judge/Commissioner ordered you to do in this case.

2. **LETTERS OF APPOINTMENT.** Keep a **certified copy** of the LETTERS to show anyone who needs to know that you have authority from the court to act as conservator, and what that authority is.

3. **ORDER TO CONSERVATORS.** Keep a copy of this Order and read it often. This ORDER contains the general instructions about what you are required to do as conservator. Be sure you know your obligations, and what you are required to do under the law.

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STEP 3: **GO** to the COUNTY RECORDERS' OFFICE and **RECORD the LETTERS of APPOINTMENT.** In addition to recording the LETTERS in the county where the protected person resides, you may need to record the LETTERS at more than one County Recorders' Office (if the protected person has a residence or does business in more than one county). The act of recording gives the public official notice that you have been appointed the Conservator of the protected person. It also creates a record that identifies you as the only person entitled to transfer property on behalf of the protected person in the event someone should attempt to sell or make any lien or other encumbrance against the real property.

A. KEEP a **certified copy** of the LETTERS of Appointment to show anyone who needs to know that you have authority from the court to act as conservator, and what your authority is.

THE FIRST MONTH (Within 30 days after the court order appointing you as conservator)

STEP 4: **GO TO the PROBATE COURT CLERK** to deliver and **FILE** the following document:

A. NOTICE of Filing.

1. Within 30 days after the court order appoints you as conservator **and** you record the **Letters**, the Recorders' Office will send you the **recorded copy of the LETTERS of Appointment** by mail. You should see a marking on the document that shows it has been recorded and where that record can be found for future reference.

2. **Complete the NOTICE of FILING form** in this packet set.

3. **TAKE the recorded copy of the LETTERS of Appointment and the NOTICE of Filing** to the Probate Court Clerk, and ask the clerk to file it with your case.

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STEP 5: **NOTIFY the Court,** the U.S. Postal Service, and other service providers of the change from the protected person's address to your address as Conservator.

STEP 6: **MARSHALL THE ACCOUNT.** This means take control of and safeguard the protected person's assets, on behalf and for the benefit of, the conservatorship estate. There are a number of ways that you can do this.

A. **NOTIFY** the protected person's **FINANCIAL INSTITUTION(s)** of your **appointment as Conservator.** Set up a meeting with the financial institution, and take the following documents to the meeting:

1. Copy of the Court Order appointing you as Conservator,
2. Certified copy of the LETTER OF APPOINTMENT,
3. Protected person's Social Security number,
4. Protected person's date of birth,
5. Protected person's bank account number(s),
6. Proof of Restricted Account Form PBC91f.

NOTE: If the **Court order** appointing you as conservator, restricts a bank, brokerage account, or any other asset, you must file this "Proof of Restricted Account" form with the court **within 30 days** after the order or letters are first issued. If the court does not order a restricted account, *skip* part (b) below.

a. Present all of the above documents to the bank manager. Once you have presented your Court order, LETTER OF APPOINTMENT and other information to the bank manager, ask for the account(s) to be retitled into the name of the conservatorship. The purpose of this is to notify the organization (bank, brokerage firm, Motor Vehicle Division) that you are the only person who should be dictating how the asset is held, spent or managed.

b. Ask the bank manager to help you complete PBC41f "Proof of Restricted Account" (if the court order or letters restrict any accounts). Also, ask the bank manager to SIGN the FORM.

c. Take the signed Proof of Restricted Account form to the Probate Clerk. File this form (signed by the manager at the bank or financial institution) with the Probate Clerk. Filing this form shows the court that you obeyed the court order to properly establish the protected person's account.

B. **RE-TITLE VEHICLES.** You may re-title the protected person's vehicles (cars, motorcycles, boats, recreational vehicles or motor homes) in the name of the conservatorship.

C. **INVENTORY the Protected Person's ASSETS.** As conservator, you must research and make a list of the protected person's assets. The value listed on the inventory for a particular asset is the value as of your *first date of appointment* as Conservator. All assets of the protected person's estate should be listed on the inventory. In this packet set, you will find a form and instructions about how to complete the inventory.

Note: Mail a copy of the inventory to the protected person, if 14 or older, and to other "interested persons" who have not waived the right to receive notice.

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D. **RECORDKEEPING.**

1. **COLLECT and ORGANIZE** the protected person's records and important papers.
2. **BEGIN TO MAINTAIN** the protected person's records and do this throughout your appointment as Conservator.

E. **CREATE A BUDGET** for the estate. Use the specific forms and instructions for "How to Complete an Estate Budget (Form 5)" in this packet set.

WITHIN 90 DAYS AFTER THE HEARING:

STEP 7: **COMPLETE an ESTATE BUDGET/ACCOUNTING for the 9 month reporting period.** Please see the specific budget/account (form 5) and instructions in this packet set.

A. **The *first* *Budget*/Accounting (Form 5) is due 90 calendar days** after the Letters of Appointment are issued.

B. **FEE STATEMENT:** If you are charging a fee or claiming reimbursement for expenses, you must fill out the FEE STATEMENT and file it with the court. Please see the Fee Statement form and instructions in this packet set.

STEP 8: **GO** to the **Probate Clerk of Court and FILE the following documents:**

- Coversheet Form PBC50f
- Estate Budget/Account Form 5 – AND -
  - SCHEDULE 1: Statement of Receipts and Disbursements
  - WORKSHEET A (if applicable): Other Receipts and Disbursements Detail
  - SCHEDULE 2: Statement of Net Assets
  - WORKSHEET B (if applicable): Other Inventory and Liabilities Detail
  - SCHEDULE 3: Statement of Sustainability of Conservatorship
  - WORKSHEET C (if applicable): Adjustments Detail
- Inventory
- Fee Statement

***WARNING**

- **Documents defined as "*confidential*" require** *special handling*.
- **Follow "Special Handling Instructions for Confidential Documents"** (next page).

All Form 5 information, documents and attachments are **confidential documents** and require special handling. When filing confidential information and documents with the Clerk's Office, place the original document in an envelope that bears the case name and number, the name of the document being filed, the name of the party filing the document, and the label "Confidential Document."

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IMPORTANT! **SPECIAL HANDLING INSTRUCTIONS*** for **CONFIDENTIAL INFORMATION and DOCUMENTS**

CONFIDENTIAL INFORMATION*

INFORMATION DEFINED OR DESIGNATED AS "CONFIDENTIAL INFORMATION" MUST BE SUBMITTED TO THE CLERK IN SEPARATE, *UN*-SEALED (9"x12") ENVELOPES.*

The following are INFORMATION is defined as "Confidential":

- A social security number of a living person;
- Any account number for a financial account (unless limited to the last 4 digits only). The term "financial account" includes
  - credit card account
  - debit card account
  - bank account
  - brokerage account
  - insurance policy
  - annuity contract
- Any other information determined by the court to be confidential.

CONFIDENTIAL DOCUMENTS*

DOCUMENTS DEFINED OR DESIGNATED AS "CONFIDENTIAL DOCUMENTS" BE SUBMITTED TO THE CLERK IN SEPARATE, *UN*-SEALED (9"x12") ENVELOPES.*

The following are DOCUMENTS are defined as "Confidential":

- Probate Information form
- Medical Reports and Records
- Inventories and Appraisements
- Accountings
- Credit Reports
- Any other document ordered by the court to be "confidential".

A separate envelope is required for *each* confidential document ***and*** the following information **must** appear on the outside of each envelope**:**

1. **Case Name and Number** ("In the Matter of *xxxxx*" and "PB 2009xxxxxx"),
2. **Name of the document** ("Annual Accounting", "Annual Report", "Medical Records". etc,)
3. **Name of the party filing the document**, and
4. **the words "Confidential Document"**

* Required by **Arizona Rules of Probate Procedure** (Rule 7)

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SELF-SERVICE CENTER

PROCEDURES for PROOF OF RESTRICTED ACCOUNT

1. **RESTRICTED ASSETS: WHAT DOES IT MEAN** if the court "restricts" an asset? When a court restricts an asset or account, it means that you are not allowed to use, sell, or transfer that asset without the court's approval. The court can restrict any asset of the protected person's estate but typically restricts bank accounts, brokerage accounts or real property. When the court restricts an asset, the restriction is outlined on your Letters of Appointment so that all parties will know what you can and cannot do as a conservator.

2. **WHEN YOU NEED PROOF OF RESTRICTED ACCOUNT:** If you are a Conservator of a protected person's money, you may have asked the Judge or Commissioner to order that some or all of the protected person's assets be restricted. If the Judicial Officer ordered the restriction, and this restriction is stated in your Letters of Appointment, you will need to show the court proof that you obeyed the Order and placed the assets in a restricted account. You do this by completing the following form: **PROOF OF RESTRICTED ACCOUNT (PBC91F)**, then filing this form within 30 days from the time the Letter or Order was issued.

3. **HOW TO GET A "PROOF OF RESTRICTED ACCOUNT: Immediately** after the Judge/Commissioner orders the restriction, take the money to a bank or other financial institution and inform the manager or staff that:

   a. You have been appointed a conservator by court order, and
   b. The court order requires the money be placed in a restricted account.

   Bring with you a **certified copy** of the **LETTERS OF APPOINTMENT** as well as a copy of the **ORDER** authorizing the restriction, (since the ORDER contains terms that both you and the financial institution will need to obey.

   After the money is deposited in a restricted account, have the manager of the bank or other financial institution sign the **PROOF OF RESTRICTED ACCOUNT** form which must also be notarized. Make any copies necessary for yourself or for the financial institution, but **keep the original to file with the court.**

4. **FILING THE PROOF OF RESTRICTED ACCOUNT form:** After the PROOF OF RESTRICTED ACCOUNT form is signed and notarized at the bank; file the original form at the **Probate Clerk of the Court, within 30 days after the issuance of the Court Order or Letters of Appointment.**

5. **WHAT ABOUT THE BOND:** Once the account is established and the PROOF OF RESTRICTED ACCOUNT is filed, you may qualify to have the bond reduced or dissolved, depending on the estate and the terms of the court Order. If so, you might need an extra **date-stamped copy** of the PROOF OF RESTRICTED ACCOUNT indicating that the restricted account is established and that proof is filed in the court records.

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THE INVENTORY (One Part of Form 5)
INFORMATION AND INSTRUCTIONS

I. INFORMATION:

The inventory provides a detailed list of all the protected person's assets and liabilities, which helps the court assess the value of the estate and account for all of the protected person's possessions. The inventory serves as the opening balance for the conservatorship.

An inventory is required from a conservator. The conservator is required to **attach this Inventory to Form 5.** Arizona Revised Statutes § 14-5418 states *"Within ninety days after appointment, a conservator shall prepare and file with the court an inventory of the assets of the protected person on the date of the conservator's appointment, listing it with reasonable detail and indicating the fair market value of each asset as of the date of appointment.* Note: The date of appointment is considered to be the date the letters of conservator were issued.

II. INSTRUCTIONS:

A. <u>The Inventory</u>

- <u>Gather all the documentation you will need to complete the inventory tables</u>
  - Collect bank statements, receipts, bills, investment account statements, property ownership and tax information, etc.

- <u>While performing the inventory, include as much detail</u> as is necessary to reasonably identify the asset.
  - For example, if the protected person has a checking account at Bank of America, you would document it as "Bank of America" and provide the checking account number.

- <u>Conservator power</u>. Include in the inventory only property you, as Conservator, can exercise a power of direction over the asset. (*Unless otherwise ordered by the court, **DO NOT** include in the inventory any property that is titled in the name of a different legal entity, such as property held by a trust or corporation, unless you, as conservator, can exercise a power of direction over the asset*.)

- <u>Photographs or Video of personal property</u>
  - The Conservatorship tutorial recommends no matter the amount of detail you choose to include for household items, you should always photograph or video tape the personal property.

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B. The Inventory Form

General

- Fill out the form completely using **black ink**.
- If you are completing the form by hand and you need to add additional lines in any category, you will need to print another blank form.
- **CREDIT REPORT:** As the Conservator, you must include a copy of the protected person's credit report from a credit reporting agency, when you file this inventory. The credit report must be dated within ninety (90) days of filing it with the court. You may obtain a copy of the credit report by writing a letter to the credit reporting agency or you may obtain one free of charge from AnnualCreditReport.com.

Page 1

- Fill out the top of the form completely.
- Leave blank the "Total estimated values" in number 2, until after you complete the inventory for all assets.
- Number 4) **Notice**: Do this part last, after you complete the inventory for all assets.

Pages 2-4

- Write your case number at the upper right corner of each page.
- Complete each Inventory table by writing appropriate information under the column headings.
- Use the most RECENT account information for the assets for which valuation documentation exists, such as bank accounts and investment accounts. **You must deduct any outstanding** checks or add any deposits that are not yet received.
- **Cash Value**: The cash value of bank accounts, brokerage accounts, annuities and/or life insurance policies will be **the value on the date you were appointed**. Note: The date of appointment is considered to be the date the Letters of Appointment were issued.
- When listing the value of an asset, list its market value. **DO NOT** deduct any liens or mortgages.
- **Real Estate**: include the address and the parcel number for each parcel of property.

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- Report debts (amounts owed on real or personal property) separately, but identify if any debt is secured against any particular asset. Remember: the value of an asset is the market value of the asset. For example, use the current value of the home as the inventory value, not the mortgage balance remaining.

- **Automobiles:**
  - When documenting an automobile, you should include the make, model, year, and vehicle identification number (VIN).
  - A reliable way to determine the value of an automobile would be to use the Kelley Blue Book valuation.

- **Appraisals** may be obtained for homes, jewelry, artwork or antiques. Appraisals can be very costly, so if it is not your intent to liquidate the asset in the very near future, it may be best to provide a reasonable estimate of the asset's value. **If you provide an estimate for the value, be sure to make note of this on the inventory**.

- **Household items:** Always photograph or videotape the personal property. Remember to **include as much detail as is necessary to reasonably identify the asset.**

Total Estimates

- Once you finish the inventory, and list all of the required information, add the values in the right-hand columns. Then total the values, and list them at the bottom of pages 3 and 4.

- Transfer the same totals to the Page 1 list in **Item 2.**

✓ **Important:** Pursuant to Arizona Revised Statutes § 14-5418, "[t]*he conservator shall* ***attach to the inventory a copy*** *of the protected person's consumer credit report from a credit reporting agency that is dated within ninety days before the filing of the inventory."*

Completion

- Check your work.
- Did you remember to write your case number at the upper right side of each page?
- Did you remember to transfer the numbers for total estimated value and debt to Page 1, Item 2?
- Photocopy (as many copies as you need to give notice to appropriate persons) the completed Inventory form and mail or deliver it to all interested parties or persons.
- Attach the completed Inventory Form to the Estate Budget.

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Self-Service Center

Instructions: How to Complete Estate Budget / Account

(Conservator Account Form 5)

If the court issued letters appointing you as conservator ***before September 1, 2012***, you do not have to complete Form 5. If you are not certain about which form to use, contact the court which appointed you as conservator.

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General Instructions

I. About Form 5

These instructions apply to the Conservatorship Estate Budget and associated schedules, worksheets, and inventory (Altogether, with coversheet called Form 5). Form 5 "Estate Budget/Account" is the first estimate of anticipated receipts and disbursements for the protected person during the first 9 months of the appointment. The account reporting period starts on the day following the date the letters were issued and is **due 90 calendar days after letters were issued, unless otherwise ordered by the court.** The following summary describes the parts of Form 5.

It is most helpful to capture the financial information throughout the account reporting period rather than waiting to compile all the information just before completing and filing the account form(s). If you have just been appointed as conservator, you should start documenting financial transactions on the first day after your letters were issued. Also, keep in mind the specific dates of the account reporting periods so that you start and end recording the financial transactions during the correct reporting period.

The instructions for Form 5 and worksheets assume the conservator will complete the schedules and worksheets manually. However, if the conservator completes the form electronically (electronic access may be found at the Arizona Judicial Branch website) certain lines will automatically calculate and other lines will automatically populate, based on prior entries.

Note: If this conservatorship consists of a small estate or has very little activity, you can ask the court to simplify your filing requirements such as:

- Filing only an Inventory rather than a complete Form 5, or
- Filing a Simplified Conservator's Account (Form 9).

You may simplify your filing requirements however, only if the court approves your request.

Depending on which form (see below the list of Form 5 components) you are preparing, certain columns on the schedules will be shaded. A shaded column means you do not include any information in those columns.

While the instructions in this document provide detailed guidance for completing each line and column in the required schedules, they may not cover all circumstances associated with your case. If you have questions regarding how to account for certain transactions, assets or liabilities, you may want to consult a tax advisor or financial officer.

II. Required Schedules and Worksheets for Form 5

Schedule 1: Provides a summary statement of receipts and disbursements of the protected person's estate. Note: The conservator is also required to file supporting detail for Schedule 1 which provides an itemized listing of each receipt and disbursement. See Schedule 1 instructions for further detail.

Worksheet A: Required if your conservatorship budget includes "other receipts," "other disbursements," and "other administrative fees and costs."

Schedule 2: Provides a summary of the value of the protected person's estate.

Worksheet B: Required if you need to report "other general assets," "other money-denominated assets, and "other debts" in Schedule 2.

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Schedule 3: Provides the court with an estimate as to whether the conservatorship can meet the expenses of the protected person for the duration of time the protected person is expected to need care and fiduciary services.

Worksheet C: Required if you need to report adjustments in Schedule 3.

Inventory: The conservator must also file an inventory with Form 5 at the beginning of the conservatorship (due 90 days after the letters of conservator are issued). The Inventory provides a listing of all the protected person's assets and liabilities and serves as the opening balance for the conservatorship. While an inventory is required, the format the conservator uses to list the inventory items is not mandated. However, an optional format is available on the judicial branch website.

Transaction Log: While the conservator is required to file a ***Transaction Log*** (detailing all receipts and disbursements during the account reporting period), the specific format for the transaction log is not mandated. However, an optional format is available on the judicial branch website, which provides assistance to the conservator in tracking receipts and disbursements on an ongoing basis.

Note: In addition to the above noted schedules and worksheets, you may need to provide additional supporting documents requested by the court.

III. General Tips to Complete Form 5 Documents (See Specific Instructions in the next Section)

1. Prepare:

- **Review** Form 5 and its worksheets to familiarize yourself with the information you are required to report.
- **Assess** what records from the protected person you will need to complete the forms.
- **Gather** all the documentation you will need to complete the forms including bank statements, receipts, bills, investment account statements, property information, etc.

2. Fill in the Correct Columns:

- Depending on the form you complete, certain columns on the schedules will be shaded, which indicates you **do not include any information** in those columns.

3. Save your work for the next report:

- Save and print the form coversheet, schedules, worksheets, and any other supporting documentation. Saving the account reporting forms will assist the conservator with providing prior account information in future account reporting forms.

4. Review:

- Carefully examine all the required schedules, worksheets and attachments to be sure they are complete.

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5. Form 5 Coversheet and Copies:

- Sign and date the form cover sheet only after you have reviewed the completed schedules and worksheets
- Take to photocopy all original Form 5 documents plus the Coversheet. Make ____ copies of the entire original document stack plus as many as needed to provide to all interested persons.

6. Confidential Documents

- All Form 5 attachments, not including the form cover sheet, are confidential documents and are not available to the public for public inspection.
- When filing confidential documents with the Clerk's Office, place the original document in an envelope that bears the case name and number, the name of the document being filed, the name of the party filing the document, and the label "Confidential Document." (Pursuant to Arizona Rules of Probate Procedure, Rule 7(C)(2)). The following are documents defined as "Confidential:"
    - Probate information form
    - Medical reports and records
    - Inventories and appraisements
    - Accounts
    - Credit reports
    - Any other document ordered by the court to be "confidential."

7. Take to the Clerk of Court, Probate Division.

- File the form cover sheet, schedules, worksheets, and any other supporting documentation with the Probate Registrar or Clerk of the Court at the court that appointed you as conservator. Organize all required attachments in the same order as shown on the form cover sheet. Note: As indicated in your appointing order, you must also provide copies of the account to all interested persons.

8. Keep Your Records

- As conservator, you must maintain complete records of money received (i.e. income, social security benefits, retirement or pension income, etc.), money spent for the protected person (i.e. house payment or rent, utility bills, household expenses, food, clothing, medical care, etc.), and the current value of assets (such as bank accounts, investment accounts, vehicles, etc.) and liabilities or debts (such as the amount still owed on the protected person's house, credit card debt, and vehicle or other loans).
- If you complete the schedules electronically, it is important to save them on your computer for use in compiling future conservator accounts.

9. Form Filing Due Dates and Account Reporting Periods

- **Form 5** and all associated documents are **due 90 calendar days after Letters of Appointment are issued** (*starting on the day following the date the letters were issued*).
- Form 6 and other forms are generally due on the anniversary date of when the letters of conservator were issued; however, the court may determine different dates.

10. Successor Conservator

- If you were appointed as a successor conservator to an existing conservatorship and this is your first conservator's account, you must include the prior conservator's information. You are not responsible for verifying the activity by the prior conservator or the accuracy of the information the prior conservator previously filed.

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- Please note that as successor conservator, you are also required to file an Inventory within 90 days after the conservator's letters are first issued.
- The inventory serves as the beginning balance for the conservatorship; therefore, the successor conservator's inventory should reflect all assets still belonging to the protected person at the time the successor conservator is appointed.

IV. SPECIFIC BUDGET/ACCOUNT FORM INSTRUCTIONS

SCHEDULE 1 INSTRUCTIONS (Statement of Receipts and Disbursements)

Schedule 1 Heading At the top of Schedule 1, insert the name of the protected person after it states, **In the matter of:** and insert the case number after it states, **Case No.** ***Example****: In the matter of "JANE DOE" and Case No. "PB-2000-123456."*

Column Instructions For Form 5, you only need to complete **one column (Column F)** of Schedule 1; the other columns are shaded and will not be required until later accounts.

Column F This is where you present a budget for the current year. Since Form 5 represents the initial estimated receipts and disbursements for the conservatorship, your estimates will be based on only the first nine months of the conservatorship beginning on the date the letters of conservator were issued and ending on the last day of the ninth month. *(The examples below provide further instruction on how to determine start and end dates as well as how to calculate budgeted receipts and disbursements for the account reporting period).*

Line by Line Instructions

Line 1 (Start Date of Account Reporting Period) Enter the date the letters of conservator were issued. ***Example***: If your letters were issued on 1/10/2012, you would enter 1/10/2012 in Column F.

Line 2 (End Date of Account Reporting Period) Enter the last day of the 9th month after the letters of conservator were issued. ***Example***:

(Letters Issued) Start Date	→	9 Months From Issue Date	→	End Date
1/10/2012		10/10/2012		***10/31/2012***

Lines 3 through 10: Receipts (Money Received)

Receipts include any money received, whether income, sale of any general estate asset, or money received from any loan to the estate. Include only the money the estate actually received or is expected to receive during the account reporting period. **DO NOT** account for a receipt on two different lines.

Unless otherwise ordered by the court, when reporting budgeted receipts on Form 5, enter the projected amount for the first 9 months of the conservatorship, beginning on the date the letters were issued. For example, you would calculate a $1,000 monthly retirement income as follows: $1,000 X 9 = $9,000 (enter 9,000 in Column F on the line for Retirement and Disability Income).

✓ If there is no information to report for a receipt category, indicate by placing "0" in that line.

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Line 3 (Retirement and Disability Income)

Enter all regular retirement or disability income. ***Examples:*** Social Security, Railroad Retirement, pension benefits, Social Security Disability, Supplemental Security Income, and worker's compensation benefits. **DO NOT** include payments received from tax-deferred investments, such as 401K and IRA funds; include these receipt sources on line 7.

Line 4 (Annuities, Structured Settlements, and Trust Income)

Enter all income from annuities, structured settlements or trusts. *Note: These terms are defined in the Definitions section of the General Instructions*.

Line 5 (Wages and Earned Income)

Enter all wages and earned income of the protected person.

Line 6 (Investment and Business Income)

Enter all investment and business income. ***Examples:*** Interest, dividend, rent, and royalty income. Note: if interest earned on an investment or retirement account is returned to the fund balance, rather than as a separate amount paid to the protected person, **DO NOT** include as income (this information will be reported in Schedule 2).

Line 7 (Other Receipts)

Enter other budgeted receipts that are not already included on lines 3 through 6. ***Examples*****:** *Any distributions from tax-deferred investments, such as 401K or IRA funds, any amount from selling an asset, or the proceeds from any new loan to the protected person's estate.*

Use Worksheet A to list and enter budgeted amounts for other receipts (Column F). Add all other receipts and place the totals for the account period in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 7, Schedule 1. *If completing the form electronically, the total will be automatically calculated and entered on line 7, Schedule 1.*

Line 8 (Total Receipts)

Add lines 3 through 7. *If completing the form electronically, the total will automatically calculate*.

Line 9 (Assets/Liabilities as Receipts)

Enter the amount of money you expect the conservatorship to receive that is already included in line 8 that will come from selling or liquidating an asset or from a new debt or liability. ***Examples:***

- When selling or liquidating an asset, such as a home for the protected person, the amount received for the sale is entered on line 7 and on line 9.
- When borrowing money to pay bills for the protected person, the amount of the new loan is entered on line 7 and on line 9 in Schedule 1 and included as a liability on Schedule 2, line 17.
- If you expect a required minimum distribution from an IRA fund which pays out the earnings as well as some amount of the principal, enter the total distribution on line 7 and enter the amount of the principal expected on line 9.
- If you expect the proceeds from an installment sale over a period of years, and this year you expect interest on the unpaid balance plus a payment on the balance due, enter the total payment expected this year on line 7 and enter the principal portion of the amount received on line 9.

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It is important for the court to know whether the conservatorship can meet the future needs of the protected person for as long as he or she needs fiduciary care and services. Therefore, the court needs to know how much of the budgeted receipts already reported will result from selling or liquidating assets or from borrowing money. By subtracting these receipts from the total receipts reported in lines 3 through 7, the court will have a better picture of how long the protected person's estate can last to cover all expenses.

Line 10 (Total Income Included in Receipts)

Subtract line 9 from line 8 (i.e. line 8 minus line 9). *If completing the form electronically, the total will automatically calculate.*

Lines 11 through 17: Disbursements (Money Spent for Protected Person)

Unless otherwise ordered by the court, when reporting budgeted disbursements on Form 5, complete only Column F by entering the projected disbursement for the first 9 months of the conservatorship, beginning on the date the letters were issued. For example, you would multiply a $500 monthly mortgage payment by 9 for a total budgeted mortgage disbursement of $4,500. If a disbursement will occur less than monthly, such as quarterly or biannually, multiply the amount by the number of times the payment will be paid within the account period. For example, you would multiply a quarterly disbursement by 3, as that particular expense will be paid 3 times in the 9-month period.

> ✓ If there is no information to report for a disbursement category, indicate by placing "0" in that line.

Line 11 (Food, Clothing, and Shelter)

Enter the amount of disbursements for food, clothing and shelter (comprised of household expenses, care facility costs and personal care expenses) for the protected person. Items in this disbursement category include, but are not limited to, the following examples:

- *Food and Clothing* – groceries, clothing, and toiletries.
- *Household Expenses* – home mortgage payments, utilities (including electric, gas, water, telephone and cable), and homeowners association fees.
- *Care Facility* – regular fees to a care facility.
- *Personal Care* – companion care, home care, and transportation.

> Payments made for food, clothing and shelter are those considered essential for survival even if there are less expensive alternatives.

Line 12 (Medical Costs)

Enter budgeted medical costs for the protected person, which includes medical, dental, vision and hearing. ***Examples:*** M*edical equipment and supplies (including incontinence supplies, or adult diapers), prescription and non-prescription medicines, medical insurance premiums and co-pays.*

Line 13 (Personal) Allowance)

Enter the amount of money you plan to provide directly to the protected person as a spending allowance.

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Line 14 (Payments on Debt)

Enter the amount budgeted for payments on the protected person's debts such as loans and personal debts. ***Examples**: Payments on an outstanding car loan, payments on outstanding credit card debt, payments on loans taken out to cover the care and payments for care services of the protected person.* **DO NOT** include payments on the protected person's home mortgage here; those payments should be reported on line 11 (food, clothing and shelter).

Line 15 (Discretionary Expenses)

Enter the amount budgeted for discretionary (optional) expenses. Discretionary expenses include all goods and services provided to the protected person that are not essential for survival but are meant to improve or prolong the quality and enjoyment of life. ***Examples:** Entertainment, dining out, and vacation costs.*

Line 16 (Other Disbursements for Protected Person)

Enter other disbursements that are expected for the protected person but are not already included on lines 11 through 15. ***Examples:** The purchase of an asset (such as a vehicle, computer or a cash down payment on a residence), tax payments, or stock or mutual fund purchases.* You should also include in other disbursements payments that are made for any dependent(s) of the protected person.

Use Worksheet A to list other budgeted disbursements that are not included in lines 11 through 15. Add all other budgeted disbursements and place the totals for the account period in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 16, Schedule 1. *If completing the form electronically, the total will be automatically calculated and entered on line 16, Schedule 1.*

Line 17 (Total Disbursements For Protected Person)

Add lines 11 through 16. *If completing the form electronically, the total will automatically calculate.*

Lines 18 through 22: Disbursements (Money Spent for Administrative Fees and Costs)

Unless otherwise ordered by the court, when reporting budgeted conservatorship administrative costs and fees on Form 5, complete only Column F by entering the projected administrative costs and fees for the first 9 months of the conservatorship, beginning on the date the letters were issued.

- ✓ If there is no information to report for an administrative fee and cost category, indicate by placing "0" in that line.

Line 18 (Fiduciary Fees and Costs)

Enter the amount of fiduciary fees and costs you expect to pay during the account reporting period. Fees are compensation paid to the fiduciary. Costs include administrative charges that are authorized in the Statewide Fee Guidelines, such as filing fees and postage.

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Line 19 (Fiduciary's Attorney Fees and Costs)

Enter the amount of fiduciary's attorney fees and costs you expect to pay during the account reporting period.

Line 20 (Protected Person's Attorney Fees and Costs)
Line 21 (Other Administrative Fees and Costs)

Enter the fees and costs you expect to pay during the account reporting period for the person's attorney, including court-appointed counsel and guardian ad litem, if paid by the protected person's estate. Enter other administrative fees and costs you expect to pay during the account reporting period that are not already included on lines 18 through 20. **Examples:** *Payments* made to an appraiser, *financial advisor, court investigator, or accountant.*

Use Worksheet A to list any other budgeted administrative fees and costs that are not included on lines 18 through 20. Add all other budgeted administrative fees and costs and place the totals for the account period in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 21, Schedule 1. *If completing the form electronically, the total will be automatically calculated and entered on line 21, Schedule 1.*

Line 22 (Total Administrative Fees and Costs)

Add lines 18 through 21. *If completing the form electronically, the total will automatically calculate.*

Line 23 (Total Disbursements)

Add line 17 and line 22. *If completing the form electronically, the subtotal will automatically calculate.*

Line 24 (Assets/ Liabilities as Disbursements)

Identify the amount of money you expect to spend from the estate to purchase assets or to reduce the principal balance of the protected person's debts. Since these expenses are not ongoing and regular expenses, they need to be subtracted from the total expense amount indicated on line 23. ***Examples:***

- When buying an asset, such as a home for the protected person: the down payment is entered on line 16 and on line 24.
- As another example, if the conservatorship previously borrowed money to pay the bills of the protected person, enter the loan payment on line 14 (including principal and interest), and enter the principal amount paid (but not interest) on line 24.
- If you will make payments on an installment purchase over a period of years, and this year you pay interest on the unpaid balance plus a payment on the balance due, enter the total amount (interest and principal) on line 14 and enter the principal amount on line 23.

Line 25 (Total Expenses in Disbursements)

Subtract line 24 from line 23 (i.e. line 23 minus line 24). *If completing the form electronically, the total will automatically calculate.*

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Line 26 [Total Surplus/ (Total Shortfall)]

Subtract line 23 from line 8 (i.e. line 8 minus line 23). *If completing the form electronically, the total will automatically calculate.*

If the amount is a positive number, this means there is a surplus of cash flow in the estate. If the amount is a negative number, this means there is a cash flow shortfall for the estate (or the estate does not have enough receipts to cover all disbursements). Please note: to indicate a negative number, place parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. ***Example:*** Negative $1,000 is shown as -1,000 or (1,000).

Line 27 [Net Income/ (Net Expenses)]

Subtract line 25 from line 10 (i.e. line 10 minus line 25).
If completing the form electronically, the amount will automatically calculate. If the amount is positive, this means income exceeds expenses. If the amount is negative, this means expenses exceed income. Please note: to indicate a negative number, place parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. ***Example:*** *A* net expense of $1,000 would be shown as -1,000 or (1,000).

Amended Budget

After reasonably projecting that the expenditures for any specific category will exceed the approved budget by ten percent (10%) or $2,000, whichever is greater, the conservator shall file an amendment to the budget and provide notice in the same manner as the initial budget within thirty days (Pursuant to *Rules of Probate Procedure* 30.3(D)). It should be noted however, the criteria requiring an amended budget is subject to change. Therefore, you should check with the court to verify the current requirement for filing an amended budget.

Remember to use the amended budget information for the account reporting period just ended when completing Column B on Schedule 1.

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SCHEDULE 2
(Statement of Net Assets and Reconciliation)

Schedule 2 Heading At the top of Schedule 2, insert the name of the protected person after it states, "In the matter of:" and insert the case number after it states, "Case No." ***Example***: In the matter of "JANE DOE" and Case No. "PB-2000-123456."

Column Instructions

For Form 5, you only need to complete one column (Column B) of Schedule 2; the other columns are shaded and will not be required until later accounts.

Column B Enter a summary of the conservatorship Inventory.

Line by Line Instructions

Section 1: Net Assets (Inventory)

Line 1 (Inventory Value Report Date) Enter the date you completed the Inventory.

Lines 2 through 9: General Assets, Excluding Cash and Bank Accounts

When reporting the value of all general assets, **DO NOT** deduct any liens or mortgages; the protected person's debts will be separately reported on line 17.

✓ If there is no information to report for an expense category, indicate by placing "0" in that line.

Line 2 (Real Estate) Enter the value of real estate owned by the estate. ***Examples***: *The protected person's residence, rental or vacation real estate, and cemetery plots*. Remember to enter the fair market value of the real estate without deducting any amount still owed on the real estate, such as liens or mortgage balance; the amount owed on real estate will be entered on line 17.

Line 3 (Vehicle(s)) Enter the value of vehicles owned by the estate. ***Examples***: *Personal automobile, motorcycle, golf cart, watercraft, airplane, or recreational vehicle.*

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Line 4 (Business Ownership Interests)

Enter the value of any business ownership interests, such as a family business. **DO NOT** list shares (i.e. stocks and mutual funds) in a publicly traded corporation; this information will be included on line 6 (or line 7, if tax-deferred).

Line 5 (Household Items and Personal Effects)

Enter the value of household items and personal effects owned by the the protected person. ***Examples***: *Items within the protected person's primary residence, such as furniture, televisions, computers, clothing, costume jewelry, and displayed collectible items.* However, **DO NOT** include on line 5 any household or personal effects that are of significant value, such as precious jewelry and valuable collections, that might be sold to provide additional funding for the protected person's care; these items will be listed in Worksheet B and included in the total value on line 8.

Line 6 (Stocks, Bonds, and Mutual Funds - Not Tax-Deferred)

Enter the present value of stocks, bonds, mutual funds, and other marketable securities. ***Examples***: Savings bonds and bearer bonds.

Line 7 (Tax-Deferred Assets)

Enter the present value of tax-deferred assets. ***Examples***: IRA and 401(K) accounts, tax-deferred cash accounts, certificates of deposit, savings accounts, and brokerage accounts.

Line 8 (Other General Assets)

Enter the present value of all other assets that are not already listed in lines 2 through 7. ***Examples***: Valuable collections (including coin collections), precious jewelry, the cash value of insurance policies or prepaid benefits such as prepaid funeral plans. **DO NOT** include cash and regular bank accounts; this information will be accounted for on lines 10 through 15.

Use Worksheet B to provide an itemized list and the total amount of the protected person's other general assets that are not included in lines 2 through 7. Add all other general assets and place the total in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 8, Schedule 2. *If completing the form electronically, the total will be automatically calculated and entered on line 8, Schedule 2.*

Line 9 (Total General Assets)

Add lines 2 through 8. *If completing the form electronically, the total will automatically calculate.*

Lines 10 through 14: Cash and Regular Bank Accounts

- ✓ If there is no information to report for an expense category, indicate by placing "0" in that line.

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Line 10 (Bank Accounts-Restricted Access) Enter the total cash balance of bank accounts that are court-restricted. This means funds may not be withdrawn without a court order. ***Examples***: *Checking, savings, certificates of deposit, money market accounts, and all other similar accounts, whether in a bank, credit union, savings and loan, or other similar financial institution.* **DO NOT** include any tax-deferred accounts that were listed on line 7.

Line 11 (Bank Accounts-Unrestricted Access) Enter the total cash balance of bank accounts that are NOT court-restricted; this means funds may be withdrawn without a court order. ***Examples***: *Checking, savings, certificates of deposit, money market accounts, and all other similar accounts, whether in a bank, credit union, savings and loan, or other similar financial institution.*

Line 12 (Cash on Hand) Enter the amount of currency that you have on behalf of the estate. *Remember, any coin collection with value above the face value of the coins should be reported as an "Other General Asset" on line 8.*

Line 13 (Other Money-Denominated Assets) Enter the present value of other money-denominated assets with a cash value that are not already listed in lines 10 through 12. ***Examples***: *Cash card or gift card. These assets are similar to money in a bank account or cash on hand and do not change in value by market fluctuation, except by receipt of a dividend or interest.*

Use Worksheet B to provide a description and the total amount of the protected person's other money-denominated assets that are not included in lines 10 through 12. Add all other money-denominated assets and place the total in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 13, Schedule 2. *If completing the form electronically, the total will be automatically calculated and entered on line 13, Schedule 2.*

Line 14 (Total Cash and Bank Accounts) Add lines 10 through 13. *If completing the form electronically, the total will automatically calculate.*

Line 15 (Total Available Assets) Add line 9 and line 14. *If completing the form electronically, the total will automatically calculate.*

Lines 16 through 18: Liabilities (Debt)

Line 16 (Bills & Payables More Than 30 Days Old) Enter the amount of past-due bills and payables more than 30 days old plus ALL fiduciary and attorney fees and costs for services already provided but not yet paid, as of the end of the account period.

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Use Worksheet B to provide an itemized list and total amount of the protected person's bills and payables more than 30 days old at the end of the account period. Add all bills and payables and place the total in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 16, Schedule 2. *If completing the form electronically, the total will be automatically calculated and entered on line 16, Schedule 2.*

Line 17 (Other Debts) Enter the amount of other debts not already included on line 16. Other debts include bills and payables less than 30 days old. ***Examples***: *Notes, mortgages, credit cards and personal loans.*

Use Worksheet B to provide a description and total balance amount of the protected person's other debts. Add all other debts and place the total in the upper right corner of the worksheet. Copy the total from the box in the upper right corner of the worksheet onto line 17, Schedule 2. *If completing the form electronically, the total will be automatically calculated and entered on line 16, Schedule 2.*

Line 18 (Total Liabilities) Add line 16 and line 17. *If completing the form electronically, the total will automatically calculate.*

Line 19 (Net Assets) Subtract line 18 from line 15 (i.e. line 15 minus line 18). *If completing the form electronically, the amount will automatically calculate.*

If the amount of total liabilities (line 18) is greater than the amount of total available assets (line 15), indicate the value of net assets as a negative value by placing parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. Example: negative $5,000 is indicated as either -5,000 or (5,000).

Section 2: Reconciliation of Conservator's Account

For Form 5, you do not need to complete Section 2 (Reconciliation of Conservator's Account).

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SCHEDULE 3
(Statement of Sustainability of Conservatorship)

As the conservator, you must disclose to the court whether the estimated expenses of the estate exceed the annual income and if so, whether the other assets available to the protected person are sufficient to sustain the person during the time period the protected person needs care or fiduciary services. In other words, does the protected person have sufficient income and assets to meet their needs for the estimated remainder of their lifetime?

A thorough discussion of Sustainability of the Conservatorship may be found in the online or printed tutorial pages 23 – 25, http://www.azcourts.gov/Portals/151/PRINTVersionCONSERVATOR-FINAL.pdf

The information provided on this schedule is a good faith estimate based upon the information that is reasonably available to you. This schedule requires you to share what you believe to be true in this particular case for this particular protected person, not what you can prove to be true.

> ✓ The objective of the conservator must always focus on the protected person's best interests, while respecting the protected person's wishes to the extent they are not inconsistent with the protected person's best interest.

Schedule 3 Heading

At the top of Schedule 3, insert the name of the protected person after it states, "In the matter of:" and insert the case number after it states, "Case No." ***Example***: In the matter of "JANE DOE" and Case No. "PB-2000-123456."

Column Instructions

For Form 5, you only need to complete two columns in Schedule 3; the other columns are shaded and will not be required until later accounts.

Column B — Complete Column B to provide an estimated sustainability of the conservatorship. Your estimate should be based upon the most recent information that is reasonably available to you and should include any significant change of circumstances for the protected person (such as a medical deterioration which requires a different level of care), even if the change occurred after the end of the account period but before the Schedule 3 filing date.

Column E — Complete Column E to provide an Explanation of Adjustment to net assets and/or net income/net expenses in Column B. If more space is required, include supporting detail on a separate document. Make sure to include the protected person's name, the case number, start date and end date of the account periods, and the form number.

Line by Line Instructions

Line 1 (Report Date of Sustainability Estimate) — Enter the date of the report of sustainability. For Form 5, this is the date you complete this schedule.

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Lines 2 through 4: Net Assets Available to Conservatorship

In Schedule 2, you calculated the net assets of the conservatorship; however, there may be additional factors that may impact the protected person's estate going forward, such as money received from an inheritance or a personal injury claim. Also, some assets may be needed for known one-time expenditures, such as a major medical expense or the startup costs for the conservatorship. Once these adjustments are made, if any, the remaining net assets should be available to meet the typical or recurring needs of the protected person from this point forward.

Line 2 (Net Assets)

Enter the value of the Net Assets available to the estate, found on Schedule 2, Column B, line 19. *If completing the form electronically, the amount is entered automatically.*

Line 3 (Adjustments)

Enter zero, unless an adjustment to the available Net Assets is required. Adjustments would include any expected new and significant receipts or disbursements. If adjustments are necessary:

- ✓ Enter as a positive value any new and significant receipts/assets you expect to come into the conservatorship, such as an inheritance or a personal injury award.
- ✓ Enter as a negative value any assets that need to be used to satisfy any planned, one-time, significant expenditures. ***Examples***: *One-time medical costs, large repairs, or the cost to stabilize the conservatorship.* If the adjustment amount is negative, place parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form. ***Example:*** A negative adjustment of $5,000 would be entered as -5,000 or (5,000).
- ✓ Enter as a negative value any assets that are not considered assets you can liquidate to provide additional funding for the estate. **Example**: Prepaid funeral plans must be accounted for on the inventory, but should be subtracted from net assets to determine sustainability, as they are considered irrevocable and cannot be sold for cash.

Use Worksheet C to provide a description and amount of the adjustment(s) to the net assets. Add all of the adjustment amounts and place the total in the upper right corner of the worksheet. Copy the total onto line 3, Column B, Schedule 3. *If completing the form electronically, the total will be automatically calculated and entered on line 3, Column B, Schedule 3.* Remember to also complete Column E in Schedule 3 to provide a brief explanation of the adjustment.

Line 4 (Adjusted Net Assets)

This is your estimate of the assets that will be available to meet the ongoing needs of the protected person. If the adjustment amount in line 3 is a positive value, add line 2 and line 3. If the adjustment amount in line 3 is a negative value, subtract line 3 from line 2 (i.e. line 2 minus line 3). Remember to indicate a negative number by placing parenthesis around the number or a minus sign in front of the number, if completing the PDF version of the form, such as a negative $5,000 would be shown as -5,000 or (5,000). *If completing the form electronically, the amount is automatically calculated.*

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Example: If the net asset value on line 2 has a positive value of $100,000, and line 3 has a positive value of $5,000, add both numbers and place 105,000 on line 4. However, if line 3 has a negative value of ($8,000), you would subtract the $8,000 on line 3 from the $100,000 on line 2 to get an adjusted net asset amount of 92,000.

Recurring Net Income/(Net Expenses): Lines 5 through 7

In Schedule 1, you calculated the budgeted net income or net expenses of the conservatorship; however, there may be additional factors that may change the ongoing and typical receipts and disbursements going forward.

Line 5 (Net Income/ Net Expenses)

Enter the value of net income or net expenses for the estate as calculated on Schedule 1, line 27, Column F. If the amount on line 27 is a positive number (net income), enter the amount as a positive number. If the amount on line 27 is a negative number (net expense), enter the amount as a negative number by placing parenthesis around the number or a minus sign in front of the number. *If completing the form electronically, the amount will automatically calculate.*

Line 6 (Adjustments)

Enter zero, unless an adjustment is required. If an adjustment is necessary:

- ✓ Enter as a positive value any significant or recurring receipts that were not recognized (or not fully recognized) when calculating the net income or net expenses for the year just ended, such as a new source of income like disability benefits.
- ✓ Enter as a positive value any significant one-time disbursements that were recognized as an expense when calculating the net income or net expenses for the year just ended. ***Examples:*** *One-time medical costs, large repairs, or the cost to stabilize the conservatorship.*
- ✓ Enter as a negative value any significant and recurring disbursement that was not recognized (or not fully recognized) when calculating the net income or net expenses for the year just ended. ***Example:*** *New or increased expenses for the protected person's care.*
- ✓ Once any other adjustments are first determined, it is important for the sustainability estimate calculation that you convert what remains as a nine month budget into an annual figure.
  - o **Example:** *If the protected person now receives a regular and recurring disability payment of $1,000 per month, and only the first three months of benefits was included in the net income or net expenses for the year just ended (as reported on line 27 of Schedule 1), you must include a positive adjustment of 9,000. This adjustment amount recognizes the additional receipts that will be received in a typical year (since three months was already recognized).*
  - o **Example:** If after making all the adjustments, you calculate that the budgeted net expenses are approximately $9,000 over nine months, this should equate to annual expenses of about $12,000 (determined by dividing the nine month figure, $9,000 for example, by nine and then multiplying it by 12).

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Use Worksheet C to provide a description and amount of the adjustment. Note: if adjustment is an expense indicate a negative number by placing parenthesis around the number or a minus sign in front of the number. Add all of the adjustment amounts and place the total in the upper right corner of the worksheet (Remember any negative value should be subtracted from any positive value for the net result). Copy the total onto line 6, Column B, Schedule 3. *If completing the form electronically, the total will be automatically calculated and entered on line 6, Column B, Schedule 3.* Remember to also complete Column E in Schedule 3 to provide a brief explanation of the adjustment.

Line 7 Adjusted Net Income/(Net Expenses)

The amount on this line provides an estimate of net income or net expenses the conservatorship expects on a regular and ongoing basis. If the adjustment amount in line 6 is a positive value, add line 5 and line 6. If the adjustment amount in line 6 is a negative value, subtract line 6 from line 5. *If completing the form electronically, the amount is automatically calculated.*

If line 7 is a positive value, you are estimating that the conservatorship is sustainable because the conservatorship is expected to produce more income than it spends.

Line 8 (Enter Adjusted Net Assets)

Enter the amount calculated on line 4. *If completing the form electronically, the amount is automatically entered.*

Line 9 Enter Adjusted Net Income/(Net Expenses)

Enter the absolute value of the amount calculated on line 7 here. This means you will enter a positive number for the value that is shown on line 7, even if it is a negative number. ***Example:*** Enter 5,000 for negative $5,000. *If completing the form electronically, the amount is automatically entered.*

Line 10 (Estimated Years of Sustainability)

This is the estimated number of years the conservatorship can fund the protected person's regular and ongoing expenses before the entire net estate is depleted. To calculate, divide line 8 by line 9. *If completing the form electronically, the estimate will automatically calculate.*

Line 11 (Is the Conservatorship Sustainable?)

Enter "Yes" if the Years of Sustainability, as indicated on line 10 is equal to or greater than the number of years the protected person is expected to need care or fiduciary services. Otherwise, enter "No."

Line 12 (Management Plan from Prior Period and Going Forward)

Since Form 5 is the first conservator's account form you are filing, you do not need to complete the first box at the bottom of the schedule. If you entered "No" on line 11, Column B, indicate your management plan for the conservatorship going forward in the second box at the bottom of the schedule. Since the estate is not expected to last the entire length of time the protected person needs care or fiduciary services, the plan shall include how the future care and needs of the protected person will be met. ***Example:*** There may be a need to adjust the protected person's standard of living or a future need for public assistance.

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Self-Service Center

Transaction Log Instructions

I. GENERAL INFORMATION

The Transaction Log is a key supporting document for Schedule 1. It includes a record of all income received and all expenses paid during the account reporting period. You are required to provide supporting detail of all financial transactions for the conservatorship during the account reporting period.

When recording the financial transactions on the Log sheet, indicate:

- Transaction Category
- Date of receipt (income received) or payment,
- Type of transaction (i.e. Debit, Check, Deposit, etc.)
- Financial account where money was received or spent,
- Check number written (if applicable),
- Payer (if money received) or the payee (if a payment was made),
- Purpose or description of the payment or receipt, and
- Amount of the payment made or income received.

Always include your case number and the end date of the Reporting Period on each Transaction Log sheet. You may use additional sheets, if necessary.

Although there is no specific format you are required to follow, you may wish to use the format presented in the example at the end of these instructions to assist you in maintaining the detailed transaction list, by reporting category.

II. INSTRUCTIONS (From left column to right column)

COLUMN 1: TRANSACTION CATEGORY: Grouping the transactions by category will make it easier to total the income and expense amounts at the end of the account reporting period, and to place the total amount on the corresponding line in Schedule 1. See the categories listed below, and the *example Transaction Log pages* that follow these instructions.

When capturing income in the Transaction Log, you must use the following income categories to organize the transactions, as they are the categories you will be required to use in Schedule 1.

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Transaction Income Categories:

Schedule 1 Line No.	Description
3	Retirement and Disability Income
4	Annuities, Structured Settlements and Trusts
5	Wages and Earned Income
6	Investment and Business Income
7	Other Receipts

When capturing expenses in the Transaction Log, you must use the following expense categories to organize the transactions, as they are the categories you will be required to use in Schedule

Expense Categories:

Schedule 1 Line No.	Description
11	Food, Clothing and Shelter
12	Medical Costs
13	Personal Allowance
14	Payments on Debt
15	Discretionary Expenses
16	Other Disbursements
18	Fiduciary Fees and Costs
19	Fiduciary's Attorney Fees and Costs
20	Protected Person's Attorney Fees and Costs
21	Other Administrative Fees and Costs

COLUMN 2: DATE: Write in the date the financial transaction occurred.

COLUMN 3: ACCOUNT NUMBER: Write in the ***last four (4) digits of the account number*** into which you placed the income; or the ***last four (4) digits of the account number*** from which you withdrew funds.

COLUMN 4: TRANSACTION TYPE:

- Write in the word "Deposit" if you put money into the account.
- Write in the word "Credit" if the bank or investment entity owes the income to the Protected Person.
- Write in the word "Check" for an outgoing expense from the Protected Person's funds.

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COLUMN 5: CHECK NUMBER: Write in the number of the incoming or outgoing check.

COLUMN 6: PAYER/PAYEE: Write in the name or title of the entity that issued the check.

COLUMN 7: PURPOSE / DESCRIPTION: Write in words that tell why the check was received or sent.

COLUMN 8: INCOME AMOUNT: Write in the *amoun*t of the incoming check received.

COLUMN 9: EXPENSE AMOUNT: Write in the *amoun*t of the outgoing check received.

Options for Completing Transaction Log

If you use the format shown at the end of these instructions, you can choose one of two options for recording financial transactions:

1. Excel – If you use the Excel version of the Transaction Log, certain calculations and functionality will be built into the spreadsheet which will further assist you in completing a transaction summary, sorting the transactions based on category, and totaling category amounts.
   a. ***Select the "Sort" tab*** to sort transactions by category, purpose/description and date. The totals will be placed at the top of the transaction log.

2. PDF – If you use the PDF version of the Transaction Log, you will not have the sorting functionality available in the Excel version. Therefore, you will need to ensure all the financial transactions are organized by category (it will be easier if you record and organize transactions by category at the start of the account reporting period rather than waiting until the end of the period).
   a. If you are completing the form on your computer and you need to add additional lines in any category, right click where you would like to insert a row, click "insert," and click whether you want the row to be added above or below.
   b. If you are completing the form by hand and you need to add additional lines in any category, you will need to print another blank form.

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Transaction Log Example

Transaction Category	Date	Account No. (include last 4 digits of account #)	Transaction Type	Check #	Payer/Payee	Purpose/Description	Income Amount	Expense Amount
Recording transactions by category will make it easier to total the income and expense amounts at the end of the account reporting period and to place the total amount on the corresponding line in Schedule 1. Only use the income/expense categories applicable to your case.								
Retirement & Disability Income	1/3/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	$1,000.00	
Retirement & Disability Income	2/1/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	$1,000.00	
Retirement & Disability Income	3/1/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	$1,000.00	
Continue recording retirement income for the entire account reporting period								
Investment & Business Income	1/5/12		Credit		Chase Bank	Interest	$1.50	
Investment & Business Income	1/19/12		Credit		Wells Fargo	Interest	$.65	
Investment & Business Income	1/20/12		Credit		JP Morgan	Dividend	$4.75	
Continue recording investment and business income for the entire account reporting period								
Food, Clothing &	1/1/12	Chase 5678	Check	250	Manor Estates	Nursing Home		$3,000.00

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Shelter								
Transaction Category	Date	Account No. (include last 4 digits of account #)	Transaction Type	Check #	Payer/Payee	Purpose/Description	Income Amount	Expense Amount
Food, Clothing & Shelter	1/15/12	Chase 1234	Check	1234	Walmart	Winter Clothing		$305.45
Food, Clothing & Shelter	1/16/12	Chase 1234	Check	1235	Frys	Groceries		$108.25
Continue recording food, clothing and shelter expenses for the entire account reporting period								
Medical Costs	2/1/12	Chase 1234	Check	1236	Walgreens	Prescription		$10.00
Medical Costs	3/1/12	Chase 5678	Debit		Blue Cross	Insurance Premium		$250.00
Medical Costs	3/5/12	Chase 1234	Check	1237	Southwest Medical Group	Copay		$15.00
Continue recording medical expenses for the entire account reporting period								
Payments on Debt	2/15/12	Chase 1234	Check	1238	Bank of America	Credit card payment		$55.23
Continue recording payments on debt for the entire account reporting period								
Protected Person's Attorney Fees & Costs	4/2/12	Chase 1234	Check	1239	Robert Smith, LLC	Attorney Fees (Jan – March, 2012 Invoice # 1255)		$350.00
Continue recording protected person's attorney fees and costs for the entire account reporting period								

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SELF-SERVICE CENTER

FEE GUIDELINES

Pursuant to Rule 33(F), Arizona Rules of Probate Procedure, "When determining reasonable compensation, the superior court shall follow the statewide fee guidelines set forth in the Arizona Code of Judicial Administration." On 7/31/2012 the Arizona Supreme Court issued Administrative Order 2012-63, "Adopting Arizona Code of Judicial Administration § 3-303: Professional Services: Statewide Fee Guidelines and Competitive Bids." Section D excerpted below outlines the fee guidelines to be used in Probate proceedings.

A. Use of the Fee Guidelines.

1. Each judicial officer shall, pursuant to Rule 33(F) Arizona Rules of Probate Procedure,

a) Use and comply with the fee guidelines and general compensation factors adopted by this section;
b) Weigh the totality of the circumstances in each case. Professional services shall be tailored to the specific circumstances of each case in order to meet the best interest of each unique ward, protected person, estate, and trust. Therefore, reasonable compensation is best determined on a case-by-case basis, while applying consistent compensation guidelines; and
c) Exercise discretion to assign more or less weight to any of the compensation factors as the officer deems just and reasonable.

2. Compensation of the Professional. Unless otherwise ordered by the court, compensation and reimbursement for professional services shall meet the following requirements:

a. All fee petitions shall comply with Rule 33 of the Arizona Rules of Probate Procedure.
b. All hourly billing shall be in an increment to the nearest one-tenth of an hour, with no minimum billing unit in excess of one-tenth of an hour. No "value billing" for services rendered is permitted, rather than the actual time expended.
c. "Block billing" is not permitted. Block billing occurs when a timekeeper provides only a total amount of time spent working on multiple tasks, rather than an itemization of the time expended on a specific task.
d. Necessary travel time and waiting time may be billed at 100% of the normal hourly rate, except for time spent on other billable activity; travel time and waiting time are not necessary when the service can be more efficiently rendered by correspondence or electronic communication, for example, telephonic court hearings.
e. Billable time that benefits multiple clients, including travel and waiting time, shall be appropriately apportioned among each client.
f. Billable time does not include:
    1. Time spent on billing or accounts receivable activities, including time spent preparing itemized statements of work performed, copying, or distributing statements; however, time spent drafting the additional documents that are required by court order, rule, or statute, including any related hearing, is billable time. The court shall determine the reasonable compensation, if any, in its sole discretion, concerning any contested litigation over fees or costs; and
    2. Internal business activities of the Professional, including clerical or secretarial support to the Professional.
g. The hourly rate charged for any given task shall be at the authorized rate, commensurate with the task performed, regardless of whom actually performed the work, but clerical and secretarial activities are not separately billable from the Professional. The Professional shall abide by the following requirements:
    1. An attorney may only bill an attorney rate when performing services that require an attorney; a paralegal rate when performing paralegal services; a fiduciary rate when performing fiduciary services; and shall not charge when performing secretarial or clerical services, for example and

2. A fiduciary may only bill a fiduciary rate when performing services that require the skill level of the fiduciary; a companion rate when performing companion services; a bookkeeper rate when performing bookkeeping and bill-paying services for a client; and shall not charge when performing secretarial or clerical services, for example.

h. Reasonable costs that are incurred in the best interest of the Estate are reimbursable at actual cost, without increase in price. Reimbursable costs include, but are not limited to:
   1. Goods or services obtained for or consumed by the Estate;
   2. Postage and shipping fees;
   3. Deposition and transcript costs;
   4. Fees charged by a process server;
   5. Publication fees;
   6. Expert witness fees;
   7. Messenger costs;
   8. Case-specific bonds; and
   9. Electronic database fees charged by an outside vendor, (for example, Westlaw, LexisNexis, PACER) except for charges to research Arizona (or other applicable) statutes, case law, and regulations.

i. Reimbursable costs do not include any cost not specifically or directly associated with the delivery of goods or services to an identified Estate, for example, overhead.

j. Time and expenses for any misfeasance or malfeasance are not compensable.

k. Time and expenses to correct or mitigate errors caused by the professional, or their staff, are not billable to the Estate.

l. Time or expenses to respond or defend against a regulatory complaint against the professional and the professional's licensed business entity are not billable to the Estate.

m. A Professional may only charge interest on their unpaid compensation or unpaid reimbursement with court approval.

3. Judicial Officer Review. The judicial officer shall consider the following general compensation factors when reviewing hourly rates and charges and determining what constitutes reasonable compensation:

a. The usual and customary fees or market rates charged in the relevant professional community for such services. Pursuant to Rule 10.1, Arizona Rules of Probate Procedure, market rates for goods and services are a proper and ongoing consideration for the court in Title 14 proceedings.

b. To the extent authorized by law, a non-licensed fiduciary who is related to a protected person, ward, or decedent, may receive reasonable compensation for services as a conservator, guardian, or personal representative, respectively, commensurate with the services performed. The judicial officer shall also consider the number of billable hours and services rendered in comparable cases.

c. Common fiduciary services rendered in a routine guardianship or conservatorship engagement. The fiduciary shall provide a reasonable explanation for exceeding these services. The common fiduciary services are:
   1. Routine bookkeeping, such as disbursements, bank reconciliation, data entry of income and expenditures, and mail processing: four (4) hours per month, at a commensurate rate for such services;
   2. Routine shopping: six (6) hours per month if the ward is at home, and two (2) hours per month if the ward is in a facility, at a commensurate rate for such services;
   3. One routine personal visit per month by the fiduciary to the ward or protected person;
   4. Preparation of conservator's account and budget: five (5) hours per year;
   5. Preparation of annual guardianship report: two (2) hours per year; and
   6. Marshaling of assets and preparation of initial inventory: eighty (80) hours.

d. Not more than one attorney may bill for attending hearings, depositions, and other court proceedings on behalf of a client, nor bill for staff to attend, absent good cause;

e. Each fiduciary and guardian ad litem shall not bill for more than one person to attend hearings, depositions, and other court proceedings on behalf of an Estate, absent good cause. This provision does not preclude an attorney, who represents a fiduciary or guardian ad litem, from submitting a separate bill.

f. The total amount of all annual expenditures, including reasonable professional fees, may not deplete the Estate during the anticipated lifespan of the ward or protected person, until and unless the conservator has disclosed that the conservatorship has an alternative objective, such as planned transition to public assistance or asset recovery, as set forth in the disclosure required by Rule 30.3 of the Arizona Rules of Probate Procedure.

g. The request for compensation in comparison to the previously disclosed basis for fees, any prior estimate by the Professional, and any court order;

h. The expertise, training, education, experience, and skill of the Professional in Title 14 proceedings;

i. Whether an appointment in a particular matter precluded other employment;

j. The character of the work to be done, including difficulty, intricacy, importance, necessity, time, skill or license required, or responsibility undertaken;

k. The conditions or circumstances of the work, including emergency matters requiring urgent attention, services provided outside regular business hours, potential danger (for example: hazardous materials, contaminated real property, or dangerous persons), or other extraordinary conditions;

l. The work actually performed, including the time actually expended, and the attention and skill-level required for each task, including whether a different person could have rendered better, faster, or less expensive service;

m. The result, specifically whether benefits were derived from the efforts, and whether probable benefits exceeded costs;

n. Whether the Professional timely disclosed that a projected cost was likely to exceed the probable benefit, affording the court an opportunity to modify its order in furtherance of the best interest of the Estate;

o. The fees customarily charged and time customarily expended for performing like services in the community;

p. The degree of financial or professional risk and responsibility assumed; and

q. The fidelity and loyalty displayed by the Professional, including whether the Professional put the best interest of the Estate before the economic interest of the professional.

4. Non-traditional Compensation Arrangements.

a. Flat-fee: Unless otherwise prohibited by law or court rule, flat-fee compensation is permissible under the following conditions:
   1. The flat fee may include all or part of an engagement, if the predictability of costs is enhanced and if the economic interests of the Professional are thereby better aligned with the Estate;
   2. The basis for any flat fee compensation is disclosed by the Professional in advance, in writing, specifying in detail the services included in any flat-fee, the units of each service, and the usual hourly rate for such services; and
   3. The Professional documents the actual delivery of services included with the flat fee.

b. Contingent Fee: Unless otherwise prohibited by law or rule, nothing in these guidelines shall prohibit a contingent fee engagement with an attorney that is properly executed in writing. An example of a contingent fee includes representation on a personal injury claim.

View the full text of ACJA § 3-303 in Administrative Order No. 2012-63 at:

http://www.azcourts.gov/Portals/22/admorder/orders12/2012-63.pdf

SELF-SERVICE CENTER

WHAT TO DO AFTER YOU ARE APPOINTED CONSERVATOR

CHECKLIST

Do not copy or file this page

You may use the forms in this packet if . . .

- ✓ You have been appointed conservator for an adult or a minor, or you expect to be.
- ✓ You need to know what to do *after* you are appointed.
- ✓ You have completed the online training program approved by the Arizona Supreme Court before permanent Letters of Appointment are issued, or within 30 days of a temporary or emergency appointment. You may complete the training online at: http:/www.azcourts.gov/probate/Training.aspx.

READ ME: Consulting a lawyer before filing documents with the court may help prevent unexpected results. A list of lawyers you may hire to advise you on handling your own case or to perform specific tasks, as well as a list of court-approved mediators can be found on the Self-Service Center website.

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Person Filing: _____
Address (if not protected): _____
City, State, Zip Code: _____
Telephone: _____
Email Address: _____
Lawyer's Bar Number: _____
Licensed Fiduciary Number: _____

FOR CLERK'S USE ONLY

Representing ☐ **Self, without a Lawyer** **or** ☐ **Attorney for** ☐ **Petitioner** **OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY

In the Matter of
Guardianship and/or Conservatorship for:

_____
☐ an Adult ☐ a Minor

Case Number: _____

VERIFICATION OF RECORDING

(Check one box)

☐ **Guardianship** ☐ **Conservatorship**
☐ **Guardianship and Conservatorship**

1. **NOTICE IS GIVEN** that I, the (Check at least one box) ☐ Guardian ☐ Conservator have Recorded/Filed the Letters of Appointment with the Office of the County Recorder of (Check at least one of the following boxes) ☐ Maricopa, ☐ other county _____.

2. **RECORDING**. A copy of the recorded Letter of Appointment attached hereto was recorded as follows:

DATE and TIME _____
PLACE: _____
OTHER: _____

3. **UNDER OATH OR BY AFFIRMATION**

I swear or affirm under penalty of perjury that the contents of this document are true and correct to the best of my knowledge and belief.

_____ _____
Date Petitioner's Signature

Sworn to or Affirmed before me this _____ by _____
(Date) Printed Name

My Commission Expires: (or Seal below) _____ _____
Deputy Clerk or ☐ Notary Public

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For Clerk's Use Only

Person Filing: _____
Address (if not protected):_____
City, State, Zip Code:_____
Telephone:_____
Email Address:_____
Lawyer's Bar Number:_____
Licensed Fiduciary Number: _____

Representing ☐ **Self, without a Lawyer or** ☐ **Attorney for** ☐ **Petitioner OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY

IN THE MATTER OF THE CONSERVATORSHIP FOR:

_____
(Protected Person's Name)
☐ a Minor ☐ an Adult

Case No.: _____

PROOF OF RESTRICTED ACCOUNT from FINANCIAL INSTITUTION

NAME OF FINANCIAL INSTITUTION: _____

BRANCH ADDRESS: _____

PHONE: _____

State of Arizona)
County of _____)

THE UNDERSIGNED STATES UNDER OATH AS FOLLOWS:

We have opened the following accounts for the estate in the name of _____

By _____, Conservator:

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Case No.: _____

Account Number	**Opening Balance**	**Type of Account**
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Unless otherwise ordered by the court, each account is federally insured by the FDIC or NCUA and is restricted as follows:

No withdrawals of principal, income, or interest will be allowed except by certified order of the Superior Court. Reinvestment may be made without further court order so long as funds remain insured and restricted in this institution at this branch. In the case of a minor, the funds shall not be released to the minor at age eighteen until a certified court order is received.

We have received a copy of the court's order of _____ that requires the restricted account(s) and we will comply with the order.

DATED: _____ _____
Signature of Financial Institution Representative

_____ _____
Name of Financial Institution Representative (Type or Print Name) **Title**

Subscribed and sworn to before me this _____ day of _____, _____,

My Commission Expires:

_____
NOTARY PUBLIC

APPLIES TO ALL ASSIGNEES

By signing the above, you are stating for yourself and your successors that you have restricted these accounts from all debit activity unless otherwise ordered by the court.

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Person Filing: _____
Address (if not protected):_____
City, State, Zip Code:_____
Telephone:_____
Email Address:_____
Lawyer's Bar Number:_____
Licensed Fiduciary Number: _____

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Representing ☐ **Self, without a Lawyer or** ☐ **Attorney for** ☐ **Petitioner OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY

In the Matter of:

_____
☐ an Adult ☐ a Minor

Case Number: _____

INVENTORY OF PROPERTY and

PROOF of its MAILING OR DELIVERY

I am the Conservator for the above-named person and I state under oath or by affirmation as follows:

1. **TRUE AND CORRECT STATEMENT.** The following inventory of property is a true and correct statement of all the property known to me to be owned by the person named above at the time of my appointment.

2. **TOTAL VALUE.** The total estimated fair market value and estimated debt of all real property in the estate, supported by the following itemization of property is:

- The total estimated fair market value of all real property in the estate is $_____.
- The total estimated fair market value of all personal property in the estate is_____.
- The total estimated debt of all real property in the estate is $ _____.
- The total estimated debt of all personal property in the estate is $ _____.

3. **DESCRIPTION OF PROPERTY AND DEBT.** This document accurately describes each item of real and personal property, estimates the fair market value of the property as of the inventory date, describes the nature of the property as community or separate property, and itemizes the type and amount of all debts, mortgages, or liens relating to each item of property.

4. **CREDIT REPORT:** Pursuant to Arizona Revised Statutes § 14-5418, I attached to this inventory a copy of the protected person's consumer credit report that is dated within ninety days before the filing of the inventory, and is from a credit reporting agency

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Case No.: _____

5. **NOTICE TO OTHER PARTIES.** A copy of this document was hand-delivered or mailed by first class mail, postage prepaid, to the following persons: (Attach additional paper if necessary.)

Name	Address	Relationship to Protected Person	Date Mailed or Delivered

_____ Date

_____ Petitioner's Signature

Sworn to or Affirmed before me this _____ (Date) by _____ Printed Name

My Commission Expires: (or Seal below) _____

_____ Deputy Clerk or ☐ Notary Public

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Case No.: _____

INVENTORY AND APPRAISEMENT OF PROPERTY IN ESTATE

(use additional sheets of paper if necessary)

Inventory Date: _____

CHECKING ACCOUNTS SAVINGS ACCOUNTS, MONEY MARKET ACCOUNTS

(Include both Restricted and Unrestricted Bank Accounts)

Bank Name	Bank Address	Account Type	Name Account is Under	Account Number	Actual Value

STOCKS, BONDS, MUTUAL FUNDS AND OTHER INVESTMENTS

(Include Other Money-Denominated Assets, and Tax-Deferred Assets)

Bank Name	Bank Address	Account Type	Name Account is Under	Account Number	Actual Value

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Case No.: _____

LIFE INSURANCE POLICIES

COMPANY NAME	POLICY NUMBER	CASH VALUE

CASH ON HAND

Location of Cash at Home or on Ward	Value Amount

REAL PROPERTY (Real Estate)

Property Description and Address	Community OR Separate Property	Estimated Value in Dollars	Current Balance Owed	Was Property Value Appraised? Yes OR No?
1.				
2.				
3.				
4.				
5.				
6.				
7.				

Total estimated fair market value of real property: $_____

Total estimated debt on real property: $_____

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Case No.: _____

PERSONAL PROPERTY

(Include Vehicles (year, make, model), Business Ownership Interests, Household Items and Personal Effects, Art or Jewelry (itemize) and other (itemize))

Property Description	Property Detail	Community OR Separate Property	Estimated Value in Dollars	Current Balance Owed

Total estimated fair market value of personal property: $_____

Total estimated debt on personal property: $_____

✓ **NOTE**: Pursuant to Arizona Revised Statutes § 14-5418, "[t]*he conservator shall* ***attach to the inventory a copy of the protected person's consumer credit report*** *from a credit reporting agency that is* ***dated within ninety days before*** *the filing of the inventory."*

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Person Filing: _____
Address (if not protected): _____
City, State, Zip Code: _____
Telephone: _____
Email Address: _____
Lawyer's Bar Number: _____
Licensed Fiduciary Number: _____

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Representing ☐ **Self, without a Lawyer or** ☐ **Attorney for** ☐ **Petitioner OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY

In the Matter of the Conservatorship for:

_____
Name of Protected ☐ Minor (or)
☐ Adult (or person age 17.5 or older)

Case No. _____

PETITION FOR APPROVAL OF CONSERVATORSHIP ESTATE BUDGET (FORM 5)

☐ **AMENDMENT**

THE PETITIONER STATES UNDER PENALTY OF PERJURY:

INSTRUCTIONS: For approval of account, put a check mark in boxes 1 and 2, and complete number 1.

1. ☐ This account covers the account reporting period *from* _____ (date)

to _____ (date) and is *due on* _____ (date).

2. ☐ Unless otherwise ordered by the court, I attached the REQUIRED DOCUMENTS in the following order:

Inventory: Initial Inventory (include Protected Person's Credit Report)

☐ **SCHEDULE 1:** Statement of Receipts and Disbursements
☐ **WORKSHEET A** (if applicable): Other Receipts and Disbursements Detail
☐ **SCHEDULE 2:** Statement of Net Assets
☐ **WORKSHEET B** (if applicable): Other Inventory and Liabilities Detail
☐ **SCHEDULE 3:** Statement of Sustainability of Conservatorship
☐ **WORKSHEET C** (if applicable): Adjustments Detail

CONSERVATOR'S CERTIFICATION

I, the undersigned, acknowledge that I have read and reviewed this form, accompanying schedules, and attached supplements, and after reasonable inquiry have a good faith belief that the information in this report is true, accurate and complete to the best of my knowledge and belief.

_____
Date

_____
Conservator's Signature

_____
Printed Name

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Form 5: Conservatorship Estate Budget

Description of the Required Schedules and Worksheets	
Schedule 1: Statement of Receipts and Disbursements	Provides budgeted and actual Receipts and Disbursements
Worksheet A	Supporting detail of Other Income, Expenses, and Administrative Costs
Schedule 2: Statement of Net Assets & Reconciliation	Provides a summary of the estate inventory
Worksheet B	Supporting detail of Other General Assets, Money-Denominated Assets, Bills and Payables More Than 30 Days Old, and Debts
Schedule 3: Statement of Sustainability of Conservatorship	Calculates estimated sustainability of the estate
Worksheet C	Supporting detail of Adjustments to Net Assets or Net Income/(Net Expenses)

Do Not File this Instruction Page

Instructions on How to Navigate Throughout the Excel Document

1. Navigating from one schedule/worksheet to another:
- **a. You may use the tabs located on the bottom of the screen labeled "Schedule 1, Worksheet A, etc.; by clicking on the tabs, you can select the specified schedule or worksheet you would like to complete.**
- **b. Once you leave a page, you may go back and forth between the pages by clicking on the tabs.**

2. Additional Worksheets
- **a. If you need additional space to provide supporting detail for either Worksheet A, Worksheet B, or Worksheet C, right click on the tabs below and select "unhide"; choose the specified worksheet you would like to complete.**

3. Save/Print
- **a. Remember to save your information, as you will need to use the information in subsequent accounts.**
  - **i. To save the document, click on the Office Button in the upper left corner and choose "Save As."**
  - **ii. To print, click on the Office Button in the upper left corner and choose "Print"**
    - **a. Once in print, you may print the schedules and worksheets individually by selecting "Print" while in the specified page; or**
    - **b. You can print the entire account by selecting "Print" and then click "Entire Workbook" in the print settings.**

4. Automatic Calculations
- **a. When completing the account in Excel, embedded formulas will automatically populate certain fields (i.e. totals, percentages, change from prior period, etc.). Fields that will be automatically calculated are shaded green; you will not need to do anything in these fields as the computer will generate the value.**

In the matter of:	Case No.

Form 5: Conservatorship Estate Budget

SCHEDULE 1: Statement of Receipts and Disbursements

Calculate for a 9 Month Account Reporting Period

		Column A	*Column B*	*Column C*	*Column D*	*Column E*	*Column F*	*Column G*
		Past	*Present*				*Future*	
		Actual Results Prior Period:	**Budget** Period Just Ended:	**Actual Results**	**Change from Budget** Column C minus Column B	**Change as Percent** Column D divided by Column B and multiplied by 100	**Budget** Current Year:	**Budget Change** From Actual Results Period Just Ended Column F minus Column C
1	Start Date of Account Reporting Period: (Example: 07/01/2011)							
2	End Date of Account Reporting Period:							
	Receipts (Money Received):							
3	Retirement and Disability Income							
4	Annuities, Structured Settlements, and Trust Income							
5	Wages and Earned Income							
6	Investment and Business Income							
7	Other Receipts (Attach WS A)						0.00	
8	Total Receipts (Add lines 3 through 7)						0.00	
9	Assets/Liabilities as Receipts							
10	Total Income Included in Receipts (Line 8 minus line 9)						0.00	
	Disbursements (Money Spent):							
	Money Spent for Protected Person:							
11	Food, Clothing, and Shelter							
12	Medical Costs							
13	Personal Allowance							
14	Payments on Debt							
15	Discretionary Expenses							
16	Other Disbursements for Protected Person (Attach WS A)						0.00	
17	Total Disbursements for Protected Person (Add lines 11 through 16)						0.00	
	Money Spent for Administrative Fees & Costs:							
18	Fiduciary Fees and Costs							
19	Fiduciary's Attorney Fees and Costs							
20	Protected Person's Attorney Fees and Costs							
21	Other Administrative Fees and Costs (Attach WS A)						0.00	
22	Total Administrative Fees and Costs (Add lines 18 through 21)						0.00	
23	Total Disbursements (Add lines 17 and 22)						0.00	
24	Assets/Liabilities as Disbursements							
25	Total Expenses in Disbursements (Line 23 minus line 24)						0.00	
26	**Total Surplus/(Total Shortfall)** (Line 8 minus line 23)						0.00	
27	**Net Income/(Net Expenses)** (Line 10 minus line 25)						0.00	

In the matter of:		Case No.	
Start Date of Account Reporting Period:			

WORKSHEET A

Supporting Detail for Form 5, Schedule 1:

Other Receipts; Other Disbursements; Other Administrative Fees and Costs

Category	*Column F:* **Total (For Page)**
Line 7: Other Receipts	0.00
Line 16: Other Disbursements	0.00
Line 21: Other Administrative Fees and Costs	0.00

Calculate for a 9 Month Account Reporting Period

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

In the matter of:		Case No.	
Start Date of Account Reporting Period:			

WORKSHEET A Cont.

Supporting Detail for Form 5, Schedule 1:

Other Receipts; Other Disbursements; Other Administrative Fees and Costs

Category	*Column F:* **Total (For Page)**
Line 7: Other Receipts	0.00
Line 16: Other Disbursements	0.00
Line 21: Other Administrative Fees and Costs	0.00

Calculate for a 9 Month Account Reporting Period

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

In the matter of:		Case No.	

Form 5: Conservatorship Estate Budget

SCHEDULE 2: Statement of Net Assets & Reconciliation

		Column A	*Column B*	*Column C*	*Column D*	*Column E*
		Inventory Value From Prior Period: See Prior Period Schedule 2, Column B	**Inventory Summary**	**Change from Prior Period** Column B minus Column A	**Change as Percent** Column C divided by Column A and multiplied by 100	**Explanation of Change**
SECTION 1: Net Assets (Inventory)						
1	Inventory Value Report Date (Date Inventory Completed):					
	General Assets, Excluding Cash and Bank Accounts:					
2	Real Estate					
3	Vehicle(s)					
4	Business Ownership Interests					
5	Household Items and Personal Effects					
6	Stocks, Bonds, and Mutual Funds - Not Tax-Deferred					
7	Tax-Deferred Assets					
8	Other General Assets (Attach WS B)		0.00			
9	Total General Assets (Add lines 2 through 8)		0.00			
	Cash and Regular Bank Accounts:					
10	Bank Accounts - Restricted Access					
11	Bank Accounts - Unrestricted Access					
12	Cash on Hand					
13	Other Money-Denominated Assets (Attach WS B)		0.00			
14	Total Cash and Bank Accounts (Add lines 10 through 13)		0.00			
15	Total Available Assets (Add lines 9 and 14)		0.00			
	Liabilities (Debt):					
16	Bills & Payables More Than 30 Days Old (Attach WS B)		0.00			
17	Other Debts (Attach WS B)		0.00			
18	Total Liabilities (Add lines 16 and 17)		0.00			
19	**Net Assets** (Line 15 minus line 18)		0.00			

SECTION 2: Reconciliation of Conservator's Account

Reconciliation of Cash and Regular Bank Accounts:

20	Starting Cash Balance (Enter Column A, line 14)		**Starting Cash Balance comes from Column A, Line 14**
21	Total Receipts (SCHEDULE 1, Column C, line 8)		
22	Available Funds (Add lines 20 and 21)		
23	Total Disbursements (SCHEDULE 1, Column C, line 23)		
24	Ending Cash Balance (Line 22 minus 23)		**Ending Cash Balance must equal Column B, Line 14**

In the matter of:		Case No.	
Start Date of Account Reporting Period:			

WORKSHEET B

Supporting Detail for Form 5, Schedule 2:

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

Category	*Column B:* **Total (For Page)**
Line 8: Other General Assets	0.00
Line 13: Other Money-Denominated Assets	0.00
Line 16: Bills and Payables More Than 30 Days Old	0.00
Line 17: Other Debts	0.00

Other General Assets (Line 8)		**Other Money-Denominated Assets (Line 13)**		**Bills and Payables More Than 30 Days Old (Line 16)**		**Other Debts (Line 17)**	
Description	*Column B:* Inventory Summary	**Description**	*Column B:* Inventory Summary	**Description**	*Column B:* Inventory Summary	**Description**	*Column B:* Inventory Summary

In the matter of:		Case No.	
Start Date of Account Reporting Period:			

WORKSHEET B Cont.

Supporting Detail for Form 5, Schedule 2:

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

Category	*Column B:* **Total (For Page)**
Line 8: Other General Assets	0
Line 13: Other Money-Denominated Assets	0
Line 16: Bills and Payables More Than 30 Days Old	0
Line 17: Other Debts	0

Other General Assets (Line 8)		**Other Money-Denominated Assets (Line 13)**		**Bills and Payables More Than 30 Days Old (Line 16)**		**Other Debts (Line 17)**	
Description	*Column B:* Inventory Summary	**Description**	*Column B:* Inventory Summary	**Description**	*Column B:* Inventory Summary	**Description**	*Column B:* Inventory Summary

In the matter of:		Case No.	

Form 5: Conservatorship Estate Budget

SCHEDULE 3: Statement of Sustainability of Conservatorship

		Column A	*Column B*	*Column C*	*Column D*	*Column E*
		Sustainability Estimated in Prior Period	**Original Sustainability Estimate**	**Change from Prior Period** Column B minus Column A	**Change as Percent** Column C divided by Column A and multiplied by 100	**Explanation of Adjustment in *Column B***
1	Report Date of Sustainability Estimate: (Example: 07/01/2011)					
	Net Assets Available to Conservatorship:					
2	Net Assets (See SCHEDULE 2, Column B, line 19)		0.00			
3	Adjustments (Attach WS C)		0.00			
4	Adjusted Net Assets (Add lines 2 and 3)		0.00			
	Recurring Net Income/(Net Expenses):					
5	Net Income/(Net Expenses) (See SCHEDULE 1, Column F, line 27)		0.00			
6	Adjustments (Attach WS C)		0.00			
7	Adjusted Net Income/(Net Expenses) (Add lines 5 and 6)		0.00			
8	Enter Adjusted Net Assets (Line 4)		0.00			
9	Enter Adjusted Net Income/(Net Expenses) (Absolute Value of line 7)					
10	Estimated Years of Sustainability (Line 8 divided by line 9)					
11	Is Conservatorship Sustainable? (Yes or No)					

12	**Prior Period Management Plan** (Complete if "NO" is entered on Column A, Line 11: Provide Management Plan Going Forward as indicated in Prior Period SCHEDULE 3)	**Management Plan Going Forward** (Complete if "No" is entered on Column B, Line 11)

NOTICE TO RECIPIENT OF THIS SCHEDULE:

The Conservator's estimates and analyses of Adjusted Net Assets, Adjusted Net Income/(Net Expenses), and Sustainability are good faith estimates based upon information that is reasonably available to the Conservator concerning the Protected Person. This information is provided for the limited purpose of assisting the court in its oversight of this conservatorship.

In the matter of:		Case No.	
Start Date of Current Year:			

WORKSHEET C

Supporting Detail for Form 5, Schedule 3:
Adjustments to Net Assets Available to Conservatorship;
Adjustments to Recurring Net Income/(Net Expenses)

Category	*Column B:* **Total (For Page)**
Line 3: Adjustments to Net Assets Available to Conservatorship	0
Line 6: Adjustments to Recurring Net Income/(Net Expenses)	0

*Note: If adjustment is negative, place ( ) around the amount or a minus sign in front of the amount

Adjustments to Net Assets Available to Conservatorship (Line 3)		**Adjustments to Recurring Net Income/(Net Expenses) (Line 6)**	
Description/ Explanation of Adjustment	*Column B:* Original Sustainability Estimate **Adjustment Amount**	**Description/ Explanation of Adjustment**	*Column B:* Original Sustainability Estimate **Adjustment Amount**

In the matter of:		Case No.	
Start Date of Current Year:			

WORKSHEET C Cont.

Supporting Detail for Form 5, Schedule 3:
Adjustments to Net Assets Available to Conservatorship;

Adjustments to Recurring Net Income/(Net Expenses)

Category	*Column B:* **Total (For Page)**
Line 3: Adjustments to Net Assets Available to Conservatorship	0
Line 6: Adjustments to Recurring Net Income/(Net Expenses)	0

*Note: If adjustment is negative, place ( ) around the amount or a minus sign in front of the amount

Adjustments to Net Assets Available to Conservatorship (Line 3)		**Adjustments to Recurring Net Income/(Net Expenses) (Line 6)**	
Description/ Explanation of Adjustment	*Column B:* Original Sustainability Estimate **Adjustment Amount**	**Description/ Explanation of Adjustment**	*Column B:* Original Sustainability Estimate **Adjustment Amount**

In the matter of: _____ Case No. _____

Transaction Log

(Use additional sheets if necessary)

End Date of Account Reporting Period: _____

Transaction Category	Date	Account No. (include last 4 digits of account number)	Transaction Type	Check number	Payer/Payee	Purpose/Description	Income Amount	Expense Amount

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For Clerk's Use Only

Person Filing: _____
Address (if not protected):_____
City, State, Zip Code:_____
Telephone:_____
Email Address:_____
Lawyer's Bar Number:_____
Licensed Fiduciary Number: _____

Representing ☐ **Self, without a Lawyer or** ☐ **Attorney for** ☐ **Petitioner OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY

In the Matter of the (check one or both)

☐ Guardianship and/or ☐ Conservatorship of:

Case Number: _____

FEE STATEMENT AND PROOF OF MAILING

_____
☐ an Adult or ☐ a Minor

INSTRUCTIONS: This document must be completed in all cases where fees are charged. All activities for which fees are charged must be specifically listed, such as telephone calls, meetings, staff meetings, conferences, document preparation, work in house or files, personal visits, and so forth.

STATEMENT OF FEES FOR SERVICES: The following is a statement of fees for services rendered from _____ (date) to _____ (date).

DATE	DESCRIPTION AND SERVICE PROVIDER	TIME	AMOUNT CHARGED

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Case No. _____

NUMBER OF HOURS BILLED:

Total number of hours billed is _____x $_____ per hour = $_____
TOTAL CHARGE

PROOF OF MAILING:

A copy of this document was mailed or delivered to the following persons:

NAME	ADDRESS

Today's Date: _____

Your Signature: _____

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