

**SUPERIOR COURT OF WASHINGTON
IN AND FOR SNOHOMISH COUNTY**

CASE NO. _____

**ACCOUNTING OF GUARDIAN AND
PROPOSED BUDGET**

In the Guardianship of:

GR 1 08-11

1 year

3 year

Other _____

Final

an Incapacitated Person.

General Instructions

(1) This form should be used by all Guardians of estates. For larger more complex estates it may be necessary to attach more detailed schedules. (2) The accounting period starts with the date of your appointment as guardian or the date of the end of the term covered in the last accounting filed, and it ends on the date you indicate below. (3) The length of the accounting period is one year unless otherwise ordered by the court and the report is due within 90 days thereafter. If this report is past due, you may report for the period ending up to the date of the report and place that date in the blank below, which will then be the starting date for the next accounting period. (4) When the term "guardian" is used, it also covers any co-guardian(s). (5) If a fee for acting as guardian, attorney, or accountant is to be requested, a separate request for court approval thereof must be made. (6) If this is a FINAL accounting, please attach a Final Accounting Supplement. Forms available at Guardianship Monitoring Program 425-388-3284 or on the Web at:

www1.co.snohomish.wa.us/departments/superior_court/services/forms.html

The undersigned Guardian(s) of the estate of the above named incapacitated person ("I.P.") hereby certify that the attached hereto is a true and correct statement of the receipts, assets, liabilities, and disbursements of the Guardian(s) as follows:

1. Accounting Period to be covered in this report (from beginning to ending dates):

- Check here if the reporting period previously ordered in this case is other than 12 months and, if so, what period:
_____ months.

Beginning Date of the period covered by this accounting:

- Check here if this is your first accounting and enter the date of your appointment as guardian:
Date (mm/dd/yyyy): _____
- Check here if you have previously submitted an accounting and enter the last date covered by the immediately preceding accounting:
Date (mm/dd/yyyy): _____

Ending Date of the period covered by this accounting [See general instructions, above, under (3)]:

If this is a FINAL accounting, use the date of this report.

Date (mm/dd/yyyy): _____

2. Guardianship Functions:

- Check here if you are also guardian of the person. If so, a separate status report on the person should be submitted.
- Check here if you are a "limited" guardian. If so, state your functions as you understand them:

3. Contact Information for Incapacitated Person, Guardian and Standby Guardian:

Incapacitated Person:

Full Name: _____
Address: _____
City, State, Zip: _____
Phone: () _____

Guardian:

Full Name: _____
Address: _____
City, State, Zip: _____
Phone: () _____
E-Mail: _____

Standby Guardian:

Full Name: _____
Address: _____
City, State, Zip: _____
Phone: () _____

4. Interested Parties: Instruction: List each person who has filed a Request for Special Notice of Proceedings and those whom the Court has designated to receive copies of reports (See the order appointing Guardian). A copy of this report should be mailed to each.

Full Name: _____
Address: _____
City, State, Zip: _____
Relationship to Incapacitated Person: _____

Full Name: _____
Address: _____
City, State, Zip: _____
Relationship to Incapacitated Person: _____

Full Name: _____
Address: _____
City, State, Zip: _____
Relationship to Incapacitated Person: _____

5. Benefits Received by anyone for the ward:

- SSDI/SSA**
- SSI**
- Medicaid**
- Medicare**
- Copes**
- TANF**
- HUD**
- Food Stamps**
- GAU**
- Public Assistance**
- VA**
- CSA**
- Other-Specify** _____

6. Persons or Agencies, other than the Guardian, receiving, holding managing, or disbursing income benefits, or assets of the ward, such as representative payees and trustees.

(a) Does any person or agency other than the Guardian receive, hold, manage or disburse any income, benefits, or assets (including assets in trust) of the incapacitated person?

- yes If you checked this box, go to and read Addendum "A" (Page 13 of this form) and complete this section.
 no If you checked this box, proceed to section 6(b) and the remaining sections.

If you checked the "yes" box above, indicate below whether you, as Guardian, receive, hold, manage, or disburse some or none of the income, benefits, assets or disbursements for the incapacitated person.

some If you checked this box, complete this section 6 and/also complete the remaining sections as to the income, assets, etc. which you dealt with as Guardian.

none If you checked this box, complete Page 4 and 5 then go directly to Page 12 and sign.

For Guardians marking "yes" above furnish the following information regarding the other persons/agencies receiving, holding, managing and/or disbursing income, benefits and or assets of the incapacitated person other than as trustee.

1. Name of Agency or other: _____
2. Address: _____
City, State, Zip: _____
3. Contact person: _____
4. Telephone: () _____
5. What benefits or other funds are being received or managed by them for the ward:

6. Have you attached a copy of a current report from the agency/person to this accounting?:

- yes
 no

If "no", why not? _____

(b) Is the ward a beneficiary of a trust. []Yes []No

If you have checked "Yes", please furnish the following concerning the trust and trustee:

1. Trustee: _____
2. Address: _____
City, State, Zip: _____
3. Contact person: _____
4. Telephone: () _____

5. Has a copy of the trust been filed in this guardianship proceeding?:

- yes
 no

If no, please attach a copy to this report.

6. Have you attached a copy of a Current Trustees Report to this accounting?:

- yes
 no

If "no", why not? _____

7. Employment Income of Incapacitated Person.

Has he/she been employed for compensation during the accounting period?:

no

yes

If “yes”, complete the following:

Nature of Employment:

Basis of compensation and total net income for accounting period:

What portion of the compensation do you receive and/or manage as guardian:
(should be reported on Page 6 or Section 9 on Page 8):

How is the other portion received, managed, etc.:

***** ATTENTION *****

**Please review the following Page #6 carefully
to determine if it describes your particular accounting needs,
and if so, complete that page.**

**Note the reference to the Budget for the next accounting
Period on Page 11 which must be completed.**

1. IF the guardianship Assets consist of Personal Effects, such as clothing and used furniture, etc.,(which have a Fair Market value of \$3,000 or less)and no significant debts.
2. AND, the only other asset is Some Form of Cash, (in Banks, etc.)
3. AND, if average monthly income is less than \$1,200 per month,
4. THEN, you may complete this page and proceed to the p.11, Budget for next acctg.period.
5. OTHERWISE, skip this page and complete all of the categories on pages 7 thru 12 of this accounting.

In this section account for **Monetary Assets** held for the benefit of the Incapacitated Person by the Guardian or Designated Payee plus Cash/Check Receipts less cash expenditures. Round all amounts to the nearest dollar.

Bank or Other	Last 4 Digits of Account Number	Beginning Balance Date: / /	Ending Balance Date: / /
		\$	\$
		\$	\$
		\$	\$
		\$	\$
	Totals	\$	\$

Cash/Check **Income: For the period from:** / / **to** / /

List Sources: Social Security, SSI, Employment, Etc	Amount
Total Cash/Check Income	\$

Cash/Check **Expenditures: For the period from:** / / **to** / /

List Expenses: Rent, Food, Medical, Miscellaneous, Etc.	Amount
Total Cash/Check Expenditures	\$

Note: The beginning Balance plus the total Income minus the total expenditures should equal the Ending Balance in Bank or Other above – if not, please explain why.

Instructions for sections 8, 9, and 10: You need not list the assets held, income received and/or disbursements made by any facility, trustee, etc listed by you in section 6 if you have attached copies of their reports.

8. Assets of the Guardianship:

Beginning balance or values from Inventory or end of last accounting period, ending balances as of last day of present accounting period).

Instructions - In section 8 through 10, attach schedules where additional space is requires.

Category #A

Bank, Branch, Account Number (Last 4 digits only)	Beginning Balance As of Date (mm/dd/yyyy):	Ending Balance As of Date (mm/dd/yyyy):
	\$	\$
	\$	\$
	\$	\$
TOTAL	\$	\$

Category #B

Miscellaneous personal property such as furnishings, equipment, vehicles, significant personal effects, etc. (describe):	Beginning Value As of Date (mm/dd/yyyy):	Ending Value As of Date (mm/dd/yyyy):
	\$	\$
	\$	\$
	\$	\$
TOTAL	\$	\$

Category #C

Other assets, such as interests in real estate, stocks, bonds, mutual funds, etc. (describe):	Beginning Value As of Date (mm/dd/yyyy):	Ending Value As of Date (mm/dd/yyyy):
	\$	\$
	\$	\$
	\$	\$
TOTAL	\$	\$

Summary of Assets

Category:	Beginning Value As of Date (mm/dd/yyyy):	Ending Value As of Date (mm/dd/yyyy):
#A Bank Accounts/CD	\$	\$
#B Miscellaneous personal property	\$	\$
#C Other Assets	\$	\$
TOTAL	\$	\$

9. Income of Guardianship Estate:

Specify source, such as social security, interest, rent, sale of property, pensions, etc., and employment income, if applicable (see Sec. 6)	Per Month Currently	Total for Accounting Period
	\$	\$
	\$	\$
	\$	\$
TOTAL	\$	\$

10. Expenditures/Disbursements from Guardianship Estate:

Instruction: If any amount of the below disbursements are made to or for the benefit of the Guardian(s) or the household thereof, such as for room/board, rent, utilities, transportation, personal care, etc., check the box to the left of the applicable disbursement.

Nature of expenditure/disbursement, such as care facility, room/board, medical, personal allowance, clothing, etc. (Describe below. See above instruction for checkbox)	Per Month (if applicable)	Total for Accounting Period
<input type="checkbox"/>	\$	\$
<input type="checkbox"/>	\$	\$
<input type="checkbox"/>	\$	\$
<input type="checkbox"/>	\$	\$
<input type="checkbox"/>	\$	\$
<input type="checkbox"/>	\$	\$
<input type="checkbox"/>	\$	\$
<input type="checkbox"/>	\$	\$
<input type="checkbox"/>	\$	\$
TOTAL	\$	\$

11. Liabilities of Guardianship Estate:

Instruction: This item refers to obligations such as loans, liens, judgments and past due bills or claims, but not current obligations for normal living expenses.

Obligations (Describe)	Beginning Balance	Ending Balance
	\$	\$
	\$	\$
	\$	\$
TOTAL	\$	\$

12. Summary:

Instruction: As indicated, insert the figures from Sections 8, 9, and 10. Do **not** include indebtedness listed in section 11 above.

- (a) Beginning summary asset value (Sec. 8)----- \$ _____
- (b) Income total for account period (Sec. 9)----- \$ _____
- (c) Add lines (a) and (b)----- \$ _____
- (d) Disbursement total for account period (Sec. 10)----- \$ _____
- (e) Subtract line (d) from line (c)----- \$ _____ *

*This figure [line (e)] should roughly approximate the ending balance of assets shown in Sec. 8, which is

\$ _____.

If it does not, it may be the result of a change in the market value of non-cash assets.

If you have an explanation, check the box and attach your written explanation hereto.

You may call the Guardianship Monitoring Program for assistance at (425) 388-3284, Room C-102 at the Snohomish County Courthouse.

13. Proposed Budget for Next Accounting Period, expenses from _____ to _____ .

The Guardian seeks authority to make expenditures for the incapacitated person(s) according to the following proposed budget.

Monthly Expenditures for the Incapacitated Person

	Current	Proposed	Comments
Room and Board – up to	\$ _____	\$ _____	
Personal and Incidental Allowance Up to	\$ _____	\$ _____	
Medical/Dental Insurance	\$ _____	\$ _____	
Other: _____	\$ _____	\$ _____	
Other: _____	\$ _____	\$ _____	
Other: _____	\$ _____	\$ _____	
Guardian’s Allowance	\$ _____	\$ _____	
Total Proposed Monthly Expenditures	\$ _____	\$ _____	X 12 = \$ _____ per year

In the event the term of the accounting period is in excess of one year, the Guardian requests that the above authorizations be automatically adjusted in conformance with the Cost of Living Index.

The Guardian requests authority to make emergency non-recurring expenditures.

14. Guardians' dealings with the incapacitated person's property and /or finances.

Have you (the Guardian) used the incapacitated person's property, had financial dealings with the ward or obtained any benefit from the ward during the period covered by this report?:

no

yes

If "yes" please explain.

I/We declare under penalty of perjury as defined by the laws of the State of Washington that the foregoing is true and correct.

Signed at _____, Washington

Dated (mm/dd/yyyy): _____

GUARDIAN: _____
(Signature)

GUARDIAN: _____
(Signature)

NOTE
GUARDIANS SHOULD MAKE AND RETAIN A COPY OF THIS FORM
WHEN COMPLETED SO THAT FUTURE REPORTS WILL BE
CONSISTENT - PARTICULARLY AS TO BEGINNING AND ENDING
DATES AND BALANCES

ADDENDUM "A" TO GUARDIAN'S ACCOUNTING FORM

**SPECIAL INSTRUCTIONS FOR GUARDIANS OF ESTATES
IN WHICH PART OR ALL ASSETS, INCOME, AND/OR EXPENSES, ETC., ARE
RECEIVED, HANDLED AND/OR DISBURSED BY A PERSON OR AGENCY OTHER
THAN THE GUARDIAN**

In many guardianships some person or agency other than the Guardian is the payee of Social Security, VA or other benefits received for the benefit of the Ward, and/or controls the disbursement of the same, and/or controls assets of the Ward or if the Ward is beneficiary of a Trust. Such other persons or agencies typically are a residential care facility or service agency or a Trustee of a Trust in which the Ward is a beneficiary.

If such is the case in your Guardianship, please read carefully and provide the information requested in section 6 of the accounting.

It is the responsibility of the Guardian to obtain from such other person, agency or trustee an accounting for the income received, disbursements made and assets possessed or controlled on behalf of the Ward by such person, agency or trustee. The accounting should, if possible, cover the same period of time for which you, as Guardian, are required to report to the Court. You should attach such reports to this Guardian's accounting form. In many cases a copy of the annual payee reports to Social Security and/or the VA, and in the case of Medicaid or Copes beneficiaries, a copy of the current DSHS Entitlement letter or Eligibility Review form will suffice.