

## Instructions for the Conservator's Annual Report & Financial Accounting

**Court employees may not help you fill out this form.**

**Do not include these instructions when you file the completed form.**

### **Purpose of Conservator's Annual Report and Financial Accounting**

North Dakota's [conservatorship laws](#) require every conservator appointed by a North Dakota state district court to file an annual report. The annual report is the conservator's description of how they exercised the powers and duties specified in the Court's appointment order.

The Conservator's Annual Report and Financial Accounting must describe for the Court all expenditures and income affecting the protected individual's estate, any sale or transfer of property affecting the protected individual's estate, and any exercise of authority by the conservator affecting the protected individual's estate.

The Annual Report is a picture of the protected individual's financial wellbeing. It should provide details on how the estate was managed during the year. Attach additional pages as needed.

Review the Court's order appointing you conservator. The order will tell you when your Annual Report is due. Fillable forms are available at [ndcourts.gov](http://ndcourts.gov) by clicking on the "Legal Self Help & Forms" link. If you have not yet submitted a Beginning Inventory report to the court, please include that form with this annual accounting.

Note: if you have any other decision-making authority (in addition to financial authority) for the protected individual, you should complete the Annual Report of Guardianship instead of this report. The Guardianship report requests additional information that must be submitted to the court.

### **Confidentiality of the Protected Individual**

**Don't include personal identification numbers** such as birthdates, social security numbers, or financial account numbers in this beginning inventory report. [Rule 3.4 of the North Dakota Rules of Court](#) requires that reports **can't contain** the following identification information:

- Social security numbers (use the last 4 digits only)
- Taxpayer identification numbers
- Full birthdates (use the year of birth only)
- Financial account numbers (use the last 4 digits only)

If financial documents are attached, please completely cross out the full account numbers so the account numbers are unreadable.

# Conservator's Annual Report & Financial Accounting

## Top of Conservator's Annual Report & Financial Accounting Form

- If the Court hasn't completed the top of the forms for you, use the Letters of Conservatorship to complete the following:
  - Enter the county and district court names.
  - Fill in legal name of the protected individual.
  - Enter the case number from the Letters of Conservatorship.

## Protected Individual and Conservator Information

- Fill in the current address, age and phone number of the protected individual.
- Fill in the information for the conservator. Add co-conservators or guardians in Paragraph 2 on the Page 2. Include addresses, phone numbers, and emails for each.

## Notice to the Protected Individual

This report should be presented and explained to the protected individual. The protected individual or anyone interested in the protected individual's welfare, may petition the court to make changes in the conservatorship.

## Notice to the Conservators

Financial authority may be shared with others; work with co-guardians and co-conservators to complete this report. If the protected individual has federally appointed representatives managing their Social Security, Veteran's or other benefits, please attach reports provided by those fiduciary representatives. Also, be sure that co-conservators or co-guardians receive a copy of your accounting.

## Paragraph 1

- Read carefully.

## Paragraphs 2-7: Conservator's Annual Report

This section of the report gives the Court personal and legal information about the protected individual, such as whether or not the individual has dependents.

Use Paragraph 7 to summarize how you exercised your decision-making authority, and note any financial problems or potential problems. Describe out-of-the ordinary circumstances such as pending lawsuits or changes in insurance policies. If you need more space, you may attach additional pages written on one side only.

## Paragraphs 8-14: Financial Accounting of the Estate

Enter the report period. For the first annual report, the beginning date will be the date of appointment of conservatorship. The end date will be the end of the month 12 months later (unless otherwise directed by the court), and will be due 30 days after that month-end. The following year's report will have a beginning period date of the first of the month following the month-end of last year's report.

**Annual report period example:** if the Letters of Conservatorship are dated April 16, 2020, that is the beginning date of the first annual report. The end date will be March 31, 2021. The report will be due on April 30, 2021. The beginning date of the second annual report will be April 1, 2021 and the end date will be March 31, 2022. Note that the court may order different annual reporting dates.

The reporting period can be adjusted to meet the unique needs of the estate and conservators; however, if the protected individual also has a guardian, the reporting period for the Financial Accounting needs to coincide with the reporting period of the guardian's Annual Wellbeing Report.

### Paragraph 8

- **Beginning balance:** These are the accounts that you or other authorized people use to pay expenses for the protected individual's care.
- If this is the first annual report, the beginning balance is the total of the "Cash, checking accounts" section of the Beginning Inventory report. If this **isn't** the first annual report, the beginning account balance will be the ending balance from the prior year's Financial Accounting.

### Paragraph 9

- **Income and deposits** include all income as well as transfers into the checking account(s) from other accounts such as savings or trusts. Total all of the income and deposits on the line at the bottom of this section.

### Paragraph 10

- **Expenses and withdrawals** include all of the payments made this year on behalf of the protected individual, and any transfers out to other accounts. Any large or unusual expenses should be described in Paragraph 15. The "Personal needs" category includes clothing, hygiene and beauty products, first aid, and similar products and services. Total all of the expenditures on the line at the bottom of this section.

### **Paragraph 11**

- **The ending balance** is the sum of the beginning balance plus the total of all deposits, and the subtraction of all the expenditures. The ending balance amount will be the beginning balance for next year's report. This balance should match the protected individual's total checking and spending account balances on the end date of this financial accounting report period.

### **Paragraph 12**

- The current asset listing is similar to an inventory report. All of the protected individual's assets and current values should be listed here. New assets acquired should be explained in Paragraph 15.

### **Paragraph 13**

- List all assets that have been sold or disposed of since the last report to the Court. Include the purpose for the disposal, the person or company that received the asset, and where the income was deposited. This information is helpful for the Court to monitor reductions in the estate. Disposals should be described in Paragraph 15.

### **Paragraph 14**

- All of the protected individual's debt should be listed. Any significant new debt acquired should be explained in Paragraph 15.

### **Paragraph 15**

- Use this space to explain large or unusual expenditures and asset disposals. You may also discuss debt arrangements, loss of income or assets, plans for future asset management, or other information of interest to the Court. Describe out-of-the ordinary events such as accidental property damage or insurance settlements. If you need more space, you may attach additional pages written on one side only.

### **Paragraph 16**

- List the names and current addresses of all interested persons the Court included in the order appointing you conservator. If you don't know the current address, make reasonable efforts to find the current address.
- You're required to mail a copy of your completed, dated, and signed Conservator's Annual Report & Financial Accounting to every interested person.

## **Annual Report Date and Signature**

Each conservator that helped to complete this report must sign at the bottom. You're stating to the Court, under penalty of perjury, that everything you've stated in the report and on any additional pages are true and correct.

## **Confidential Information Form**

**You must fill out and sign the confidential information form.**

- Complete the top of the form exactly as you completed the top of the Conservator's Annual Report & Financial Accounting.
- Completely fill out the Protected Individual and Conservator information.
  - If a co-conservator was appointed for the protected individual, fill out the "Co-Conservator" information.
- For each financial account you included in the Conservator's Annual Report & Financial Accounting, make sure only the last 4 digits of the account appear on the Report. Then, provide the full financial account information on the Confidential Information Form.

## **Declaration of Service by Mail Form**

**Serve Copies of the Completed, Dated & Signed Conservator's Annual Report & Financial Accounting**

- The protected individual and every interested person listed in the Court's order appointing you conservator receive a copy of the completed, dated and signed Conservator's Annual Report & Financial Accounting and any supporting documents that will be filed with the report.
- Copies must be mailed by first class, postage prepaid.
- A declaration of service gives the court proof that copies were provided.
- A Declaration of Service by Mail form is included with this form packet.
- The individual who takes the envelopes to the United States Post Office and pays the first-class postage completes the Declaration of Service by Mail.

## File Forms After Service is Complete

**After Service is Completed, File the Following with the Clerk of District Court:**

- The original Conservator's Annual Report & Financial Accounting, including all additional pages;
- The original Confidential Information Form (**don't** serve this form); and
- The originals of **all** declarations of service showing copies of the Conservator's Annual Report & Financial Accounting were served on the protected individual and every interested person listed in the Court's order appointing you conservator.

**If you're not represented by a lawyer, you may file your report in person.**

**If you have access to File & Serve, you may e-file your report:**

- *Please note the differences in the Security level for each component.*
  - Conservator's Annual Report and Financial Accounting  
Filing Code: select "Guardian or Conservatorship Annual Report"  
Filing Description: enter "Conservator's Annual Report"  
Security: Public
  - Confidential Information Form  
Filing Code: select "Confidential Information Form"  
Filing Description: enter "Conservator's Annual Report"  
Security: Confidential

**If you're unable to file your report within the deadline, please contact the district court. An Order to Show Cause hearing may be scheduled for the protection of the individual if the Conservator's Annual Report and Financial Accounting isn't received within the deadline.**