

[NOTE: This form illustrates the accounting format required by UTCR 9.160. Each accounting must also comply with all other applicable statutes and court rules. An accounting filed in the court need not include check boxes, instructions in the form shown in bracketed italics, and portions of the form inapplicable to the individual accounting.]

IN THE CIRCUIT COURT OF THE STATE OF OREGON

For the County of _____

[Probate Department]

In the Matter of the *[Mark one]*

☐ Conservatorship ☐ Estate of

_____,

☐ Protected Person ☐ Deceased

) Case no. _____

)

) *[TITLE] ACCOUNTING*

) *[The title must distinguish the accounting*

) *from all prior accountings by annual*

) *accounting number, time period, or*

) *"FINAL".]*

The ☐ conservator ☐ personal representative ("the Fiduciary") presents this *[Title]* _____
Accounting, covering the period from _____, 20__ through _____, 20__
("the accounting period").

1.

Bonding and Asset Restrictions. *[Mark (a) or (b).]*

(a) ☐ No bond is required because _____. *[If the bond was waived by court order, so state and show date of the order. If the bond is waived by statute or rule, so state and identify the statute or rule.]*

(b) ☐ The current amount of the total bond, including riders, is \$_____.

[Complete the following information for interim (annual) accounts only.]

Value of the assets on last date of this accounting period \$_____

Plus: estimated income for next accounting period \$_____

Total assets and income \$_____

Less: value of restricted assets and income \$_____

(Orders restricting assets or income are dated
_____)

Unrestricted assets and income requiring bond or new restrictions \$_____

(c) The Fiduciary requests the following changes in the amount of the existing bond or in restrictions on assets or income. *[Check all that apply.]*

- ☐ None.
- ☐ Reduce the bond to \$_____.
- ☐ Increase the bond to \$_____.
- ☐ Restrict the following assets: _____.
- ☐ Remove the restrictions from the following assets: _____.

(d) *[If appropriate, explain the Fiduciary's request for the bond and restrictions.]*

2.

Asset Schedule. The following *[or Exhibit 1 hereto]* is a complete and accurate statement of all assets owned by the estate or conservatorship at any time during the accounting period and the Fiduciary's estimate of the value of each asset: *[If preferred, attach an exhibit using the following format.]*

Description of Asset*	Beginning Value	Value of Later-Acquired Asset	Value at Disposition	Current (Ending) Value
TOTALS				

* *[For assets restricted by court order, include the date and title of the order. For any asset acquired or disposed of during the accounting period, include the date of acquisition or disposal. For a depository (an account into which funds are received or from which funds are disbursed) include the separate paragraph or exhibit with the statement of receipts and disbursements.]*

3.

Receipts and disbursements. The following [or Exhibits ____ to ____ hereto] are complete and accurate schedules of funds received in and disbursed from each depository account of the estate or conservatorship during the accounting period. [If preferred, attach exhibits using the following format.]

(a) [State name of depository and account number.]

Date	Source of Receipt	Explanation	Amount
	OPENING BALANCE		
TOTAL RECEIPTS			
TOTAL RECEIPTS PLUS (+) OPENING BALANCE			

Date	Check #	Payee	Explanation	Amount
TOTAL DISBURSEMENTS				
ENDING BALANCE (Total Receipts, Plus (+) Opening Balance, Minus (-) Total Disbursements)				
TOTAL DISBURSEMENTS PLUS (+) ENDING BALANCE				

[Reconcile any difference between the accounting ending balance for the depository account and the ending balance shown on any ending depository statement filed with this accounting.]

(b) [Add a separate subparagraph or exhibit for each additional depository account.]

4.

Vouchers and Depository Statements. [Vouchers are documents evidencing each disbursement and showing the name of the payee, date, and amount. Depository statements are statements from banks, brokerage firms, insurance companies, and similar entities with which estate assets are deposited showing the balance in the depository account at the beginning and end of the accounting period. If vouchers and depository statements are filed with the account, skip to (c). Otherwise mark (a) or (b).]

- (a) ☐ The filing of vouchers and depository statements was waived [Mark one.]
- ☐ By court order herein dated _____.
- ☐ By the following statute or court rule: _____.

- (b) ☐ The Fiduciary requests that the Court waive the requirement of filing vouchers and depository statements for this accounting. The vouchers and depository statements are located at the following address: _____. The vouchers and depository statements will be available for examination by interested persons at that location until one year after the approval of the final accounting herein.
- (c) ☐ The Fiduciary requests that vouchers and depository statements filed with this accounting be returned. A self-addressed envelope with adequate postage for return of the documents is attached to the vouchers.

5.

Narrative Description of Changes during the Accounting Period. During the accounting period the following changes in the assets or financial circumstances occurred: *[Describe all changes not clearly disclosed in the Asset Schedule, including, without limitation, corrections to previously declared values, omitted assets, the closing of an account, the sale or purchase of an asset, a significant change in living expenses, or a stock split.]*

(a) *[Use as many subparagraphs as necessary to separately describe each change.]*

(b)

6.

Fiduciary Disclosures. *[Disclose and explain every transaction if the transaction was any of the following: (a) A gift. (b) A transaction with a person or entity with whom the Fiduciary has a relationship which could compromise or otherwise affect decisions made by the Fiduciary. The disclosure shall include, but is not limited to, payment for goods, services, rent, reimbursement of expenses, and any other like transactions. (c) A payment for goods or services provided by a person not engaged in an established business of providing similar goods or services to the general public. (d) A payment for goods or services at a rate higher than that ordinarily charged to the general public.]*

(a) *[Use as many subparagraphs as necessary to separately describe each transaction.]*

(b)

7.

Fees. *[Insert any information regarding requests for Fiduciary or attorney fees and costs.]*

8.

Notice. *[Insert any required information addressing the Fiduciary's notice requirements.]*

Other Matters. *[Add as many additional paragraphs as may be needed to justify requests for court orders included in the prayer of the accounting and to comply with requirements applicable to the particular accounting, such as the representations concerning tax filings required by ORS 116.083(3)(a) in a final account for a decedent's estate. If necessary, add an appropriate indication of relief requested to the title of the accounting. It is the responsibility of the Fiduciary and the attorney for the Fiduciary to identify and comply with all requirements imposed by statute, rule, or court order.]*

WHEREFORE the Fiduciary prays for an order:

1. Approving this accounting. *[If applicable. Generally annual accounts in decedent's estates will not be approved by the Court until the final account is approved.]*
2. Setting the amount of the bond at \$_____. *[Include this provision only if a change of the bond amount is requested in Paragraph 1.]*
3. Changing the asset restrictions as follows: _____. *[Include this provision only if a change of the asset restrictions is requested in Paragraph 1.]*
4. Directing the payment of \$_____ as reasonable Fiduciary's fee and \$_____ as reasonable attorney fees incurred by the Fiduciary. *[If applicable.]*
5. *[Set forth any additional relief requested.]*

I hereby declare that the above statement is true to the best of my knowledge and belief, and that I understand it is made for use as evidence in court and is subject to penalty for perjury.

Dated _____, 20____

[Print name of Fiduciary signing above]

[Mark one:] ☐ Conservator ☐ Personal representative