

WAA-93  
SUPREME COURT  
COUNTY OF QUEENS

-----X  
IN THE MATTER OF  
THE ANNUAL INVENTORY AND  
ACCOUNT OF

ANNUAL INVENTORY AND ACCOUNT  
Index No. \_\_\_\_\_/

AS GUARDIAN/CONSERVATOR/  
COMMITTEE OF

ANNUAL ACCOUNT FOR 20

AN INCAPACITATED PERSON/  
CONSERVATEE/INCOMPETENT

-----X

I, \_\_\_\_\_, residing at \_\_\_\_\_ as  
Guardian/Conservator/Committee for the above named person, do  
hereby make, render and file the following annual account and  
inventory.

On the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ I was duly  
appointed Guardian/Conservator/Committee of the above named person,  
by Order of the Supreme Court of Queens County and have continued  
to act as such fiduciary since that date, giving a bond in the  
original sum of \$ \_\_\_\_\_, now in the sum of \$ \_\_\_\_\_, pursuant  
to subsequent orders, which is still in force and effect with  
\_\_\_\_\_, as Surety. There has been no change  
in the Surety thereon, and the Surety is in good financial standing  
as when the bond was given.

(Note: If there has been a change in the bond; of the Surety thereon, or in the  
financial standing of the Surety, explain in Schedule "F").

The following is a true and full account of all receipts and  
disbursements for the year 20\_\_\_\_

SUMMARY

Schedule "A" - Principal on hand at date of appointment or last accounting .....	\$ _____
Schedule "B" - Changes to principal .....	\$ _____
Schedule "C" - Income Received .....	\$ _____
Sub Total .....	\$ _____
Schedule "D" - Paid Disbursements .....	\$ _____
Schedule "E-1" - Balance of cash and securities to be charged to next year's account .....	\$ _____
Schedule "E-2" - Real Estate .....	\$ _____
Schedule "E-3" -All other personal property .....	\$ _____
Total Estate .....	\$ _____

Attach additional pages if needed.

SCHEDULE "A"

PRINCIPAL ON HAND

Either (a) as of date of appointment [if this is a first account] or (b) as of last annual accounting.

Identify each item in detail, including name and address of each bank or other financial institution, number of shares of each security, etc.

SOURCE

AMOUNT

TOTAL OF SCHEDULE "A"

\$ \_\_\_\_\_

SCHEDULE "B"

INCREASE OR DECREASE TO PRINCIPAL

Additional property received, gain or loss on sale or liquidation of stocks or bonds, net receipts from sale of realty (attach copy of closing statement), etc.

TOTAL OF SCHEDULE "B"

\$ \_\_\_\_\_

SCHEDULE "C"  
RECEIVED INCOME AND CASH INCREASES

NOTE: If there have been receipts of principal during the year, so indicate in Schedule B. If property listed in the last accounting has been converted to cash, list the amount received from the sale and attach an explanation.

SOURCE	AMOUNT
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TOTAL OF SCHEDULE "C"	\$ _____
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SCHEDULE "D" PAID  
DISBURSEMENTS

PAID TO	AMOUNT
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TOTAL OF SCHEDULE "D"	\$ _____
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SCHEDULE "E-1"

BALANCE ON HAND AND OTHER PERSONAL AND REAL PROPERTY

NOTE: List here all bank account; securities; brokerage accounts; personal property. If property is owned jointly with others, give names of joint owners and their relationship to the incapacitated person. List bank account values as of end of accounting period. With respect to securities, list both inventory value and market value as of end of accounting period.

DESCRIPTION	<u>INVENTORY VALUE</u>	<u>MARKET VALUE</u>
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TOTAL OF SCHEDULE "E-1" \$ \_\_\_\_\_ \$ \_\_\_\_\_

SCHEDULE "E-2"

REAL ESTATE

NOTE: List here all real estate owned by the incapacitated person, either in whole or in part, stating its location, assessed value, amount of mortgage (if any), the weekly or monthly rental, and the approximate current market value. If property is owned jointly with others, give names of joint owners and their relationship to the incapacitated person.

SCHEDULE "E-3"

ALL OTHER PERSONAL PROPERTY

SCHEDULE "F"

NAME AND ADDRESS OF THE SURETY

State amount of bond and bond number. Attach a copy of the latest bond.

AS TO THE INCAPACITATED PERSON:

List here the following information:

1. State the age, date of birth and marital status of the Incapacitated Person.
2. List here the name and present address of the spouse, children and siblings of the Incapacitated Person.
3. State the present residence address and telephone number of the Guardian.
4. State the present residence address and telephone number of the Incapacitated Person. If said Incapacitated Person does not presently reside at his or her personal home, set forth the name, address and telephone of the facility or place at which said Incapacitated Person resides, and the name of the chief executive officer of the facility or the person otherwise responsible for the care of the Incapacitated Person.
5. State whether there have been any changes in the physical or mental condition of the Incapacitated Person, and any substantial change in medication.
6. State the date and place the Incapacitated Person was last seen by a physician and the purpose of that visit.
7. Attach a statement by a physician, psychologist, nurse clinician or social worker, or other person who has evaluated or examined the Incapacitated Person within the three months prior to the filing of this report, regarding an evaluation of the Incapacitated Person's condition and the current functional level of the Incapacitated Person.

8. If the Guardian has been charged with providing for the personal needs of the Incapacitated Person,
  - a: attach a statement whether the current residential settings is suitable to the current needs of the Incapacitated Person.
  - b: attach a resume of any professional medical treatment given to the Incapacitated Person during the preceding year.
  - c: state the plan for medical, dental and mental health treatment and related services for the coming year, including the social and personal services currently utilized by the Incapacitated Person, the social skills of the Incapacitated Person, and the social needs of the Incapacitated Person.
9. State whether the Guardian has used or employed the services of the Incapacitated Person, or whether moneys have been earned by or received on behalf of such Incapacitated Person, and provide the details thereof in Schedule "C".
10. Attach a resume of any other pertinent facts relative to the care and maintenance of the Incapacitated Person, including the frequency of your visits; whether the Incapacitated Person has made a Will or executed a Power of Attorney; and any other information necessary for the proper administration of this matter.

STATE OF NEW YORK

SS:

COUNTY OF

I, \_\_\_\_\_, being duly sworn, say: I am the Guardian/Conservator/Committee for the above-named person. The foregoing account and inventory contains, to the best of my knowledge and belief a full and true statement of all my receipts and disbursements on account of said person; and of all money and other personal property of said person which have come to my hands or have been received by any other persons by my order or authority since my appointment or since filing my last annual account and inventory, and of the value of all such property, together with a full and true statement and account of the manner in which I have disposed of the same and of all property remaining in my hands at the time of filing this account and inventory; also a full and true description of the amount and nature of each investment made by me since my appointment or since the filing of my last account and inventory. I do not know of any error or omission in the account and inventory to the prejudice of said person.

\_\_\_\_\_  
\_\_\_\_\_

Sworn to before me this  
\_\_ day of \_\_\_\_\_ 20  
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\_\_\_\_\_  
Notary Public

GENERAL INSTRUCTIONS

Complete all sections of this Annual Inventory and Account, including all schedules. The affidavit should be sworn to before a Notary Public or Commissioner of Deeds.

The Annual Inventory and Account shall be filed annually in May of each year for the preceding year, unless otherwise provided by statute, with the court of appointment or the county clerk of the county of appointment, and with the director of the state facility, if any, and a copy sent to the Court Examiner.

Statutes regarding inventories and accounting are contained in the Mental Hygiene Law.

Failure to comply with the law with respect to filing an Annual Inventory and Account constitutes cause for removal.

Any change of address of either Guardian or Incapacitated Person must be reported promptly to the Clerk of the Supreme Court.

Index No. \_\_\_\_\_/20\_\_\_\_

SUPREME COURT  
COUNTY OF

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IN THE MATTER OF  
THE ANNUAL INVENTORY  
AND ACCOUNT OF

\_\_\_\_\_  
AS \*----- OF

\_\_\_\_\_  
ANNUAL INVENTORY AND  
ACCOUNT FOR  
**20**

=====

\*Indicate your fiduciary relationship  
(Guardian or Conservator or Committee)  
to your ward

Filed \_\_\_\_\_20



## COMMON QUESTIONS REGARDING ANNUAL ACCOUNTS

1. Principal on hand at date of appointment or last accounting. When you first become a guardian you have to marshal assets (take them into your possession as guardian), if you go to Bank of America and the incapacitated person has \$40,000 in an account, you will remove the funds from Bank Of America and place them into a guardianship account at the bank of your choice. That \$40,000 will be listed as the principal on hand at the beginning of the guardianship.
2. Remember you must place all funds previously held in the name of the incapacitated person in your name as guardian. For example if you are the guardian of snow white and she has 20 small bank accounts at various bank in Queens County. You will go to the 20 banks and show them your certified commission (issued by Queens County Clerk) remove the funds and place the money into the bank of your choice titled as "Little Red Riding Hood as Guardian of Snow White".
3. You do not have the authority to make any decisions or take assets into your possession until you follow the directives of the Order and Judgment signed by the Guardianship Judge. In particular the Order and Judgment directs all guardians to file an oath and designation, Guardian bond (in most instances) and commission of guardian. If you have not secured all of these documents after the order and judgment, you **DO NOT HAVE THE AUTHORITY TO ACT AS GUARDIAN**.
4. Your annual account is due each year on the last day of May. The original accounting must be submitted to the Guardianship Department. A copy of the annual account must be forwarded to the court examiner and you should retain a copy of the accounting for your records. It must be signed and your signature must be notarized. The accounting due on May 31, 2010 is for the accounting year of 2009. If you received your guardian commission in 2009 and took funds into your possession you are required to file an annual account no later than 5-31-10. If you received your guardian commission on 12-31-09 and did not marshal any funds by close of business 12-31-09, you are not required to file an account for 2009.
5. If you are a guardian and no funds are being controlled by you. You still have to file an annual account, you enter zero (0) on each line of page one. This lets the court know that you have not taken any funds of the I.P.'s into your hands. The annual account must be completed and you must answer all questions regarding the health and well being of the incapacitated person.
6. When you are the guardian and appointed as Trustee pursuant to a supplemental needs trust, kindly, submit two accountings (one for property guardian and one as trustee). Also, please be advised that you must have a commission (issued by Queens County Clerk) which reflects you are the guardian and the trustee. If you are directed to file a bond, it must read as follows "guardian/trustee bond".
7. If you are the personal needs guardian only (meaning no funds are controlled by you, but you make decisions regarding personal issues such as living arrangements, medical decisions, etc), you may skip the portion of the annual accounting form that deals with financial questions and you will complete the sections regarding personal needs. Kindly write that you are the (guardian for personal needs only on the front page of the annual accounting form.

8. You may not compensate yourself as guardian prior to approval of your annual accounting. The Court examiner assigned to your case will submit a report to the Judge each year after you have submitted your report. When the Judge signs the order approving your annual accounting, the order will contain a provision to compensate you and the amount of your compensation will be entered into the order.
9. Your compensation is based on the amount of income you receive and the annual amount of funds you disburse.
10. Make sure that you save all receipts as the court examiner has a right to review them to make sure all expenditures are appropriate.
11. If the incapacitated person has an annuity your annual account should only reflect those funds received by you during the year. For instance, snow white has an annuity in the amount of \$1,000,000, from which she receives \$3,500.00 monthly income. As the guardian if you are taking the \$3500.00 into your possession you must account for that portion only. For informational purposes you are required to advise the court and the court examiner of the total value of the annuity, but you only account for the amount of funds received in your hands.
12. You must list real property (house, Condo, etc.) owned by the incapacitated person and the approximate value of the real property. Schedule E-3 of the annual account requires information on other personal property. If you know that the I.P. has a stamp collection or a baseball card collection worth \$25,000 list the value in schedule E-3.
13. Please do not list complete bank account numbers and or social security numbers on the annual accounts. It is sufficient to simply list the last four numbers of the account and the social security number.
14. Your court examiner will examine your annual accounting and mail testimony to you for your review and signature. When you receive the testimony it is vital that you read it and address any concerns to the court examiner assigned to you. If the information is correct you are required to sign the testimony have your signature notarized and return it to your court examiner.
15. The Annual Accounting must be filed each year in May. The original accounting must be filed with the Guardianship Office in room 100. A photocopy of the accounting must be filed with the Court Examiner. An Annual Accounting is due even if you are only the guardian of the person.
16. Please remember to include the index number on all papers/forms submitted to the Guardianship Department.