

**CHAPTER 15  
ACCOUNTS AND REPORTS**

**Rule 4.15.1**

**Required Form of Accounts**

**A.** Accounting values of assets must not be changed to reflect fair market value, but fair market value must be set forth separately in the report or account.

**B.** Schedules for receipts and disbursements to be set forth in subject-matter categories for: Trusts, Conservatorships, and Guardianships

**C.** Dispositive provisions of the Will, if any, must be set forth in the Final Accounting.

(Adopted 1/1/1990; Rev. 1/1/2000; Rev. & Renum. 7/1/2001; Rev. 7/1/2002; Rev. 1/1/2005; Renum. 1/1/2006; Rev. 1/1/2008; Rev. 1/1/2011; Rev. & Renum. 1/1/2015)

**Rule 4.15.2**

**Bank Letters and Statements**

**A.** All interim accounts must be supported by bank statements or financial statements verifying the balances of accounts at financial institutions as of the closing date of the accounting. The statements must be the originals, must show the vesting of the account, date of balance and the amount of balance. If a financial institution will not produce records required by this rule, petitioner must submit a declaration setting forth the due diligence efforts undertaken to obtain the required records.

**B.** If bank statements and/or residential care facility statements are only received electronically, report should so allege and copies should be provided.

**C.** The appropriate balance must be clearly highlighted or otherwise marked. (Renum 1/1/2015)

**D.** Balances shown in the accounting, if different, must be reconciled to the letters or statements. (Renum 1/1/2015)

**E.** Bank or financial statements containing personal information that would not otherwise be kept in a public file (i.e. social security number) must be filed under a separate pleading marked "Confidential Bank and/or Financial Statements." Bank or financial statements substantiating accountings must be lodged with the court until the date of the hearing at which the account is approved. The court may return the statements to the tendering party to hold until the account becomes final. These statements must be marked "Confidential Bank and/or Financial Statements for Accounting Purposes" and follow local rule 4.3.2 for lodging documents. (Renum 1/1/2015)

**F.** For purposes of this section, "institutions" is defined in Probate Code section 2890, subdivision (c). (Renum 1/1/2015)

**G.** For purposes of this section, "financial institutions" is defined in Probate Code section 2892, subdivision (b). (Renum 1/1/2015)

(Adopted 1/1/1990; Rev. & Renum. 7/1/2001; Rev. 7/1/2002; Rev. 7/1/2003; Rev. & Renum. 1/1/2006; Rev. 1/1/2008; Rev. 1/1/2009; Rev. 1/1/2011; Rev. 1/1/2013; Rev. 1/1/2015)

**Rule 4.15.3**

**Allegations Re: Claims**

The report accompanying any accounting or waiver of accounting must include the following information:

**A.** Whether any Notice of Administration was given to creditors within the last thirty days of the four-month statutory creditors' claim period and a complete listing of the creditors to whom such notice was sent, including the date mailed, to allow the court to determine the expiration of the creditors' claim period. This allegation is also necessary in petitions for preliminary distribution. (See Prob. Code, § 9051.)

**B.** If all Notices of Administration were given prior to the last thirty days of the four-month statutory claims period, an abbreviated statement noting that the requirements of Probate Code section 9050 were met is sufficient.

(Adopted 1/1/1990; Renum. 7/1/2001; Rev. 7/1/2002; Renum. 1/1/2006)

**Rule 4.15.4**

**Reporting Payment of Debts**

Although a verified claim has not been filed, the court may approve payment of a debt. Such court approval is discretionary and may be granted pursuant to Probate Code section 11005 upon the basis of the following allegations in the verified petition and report:

**A.** Identification of the creditor, the amount and the date paid;

**B.** The debt was justly due from the decedent's estate;

- C. The debt was timely paid in good faith;
- D. The amount paid was the true amount owed by the decedent and was reasonable; and
- E. The estate is solvent.

(Adopted 1/1/1990; Renum. 7/1/2001; Renum. 1/1/2006)

#### **Rule 4.15.5**

##### **Allegation Re: Character of Property**

A. A petition for distribution must contain an allegation regarding the character of the property, whether separate, quasi-community or community.

B. An allegation regarding community or quasi-community property of the decedent must state whether the interest is the decedent's one-half or the entire community or quasi-community property of both spouses.

C. Unless the surviving spouse elects to include his or her interest in the probate estate pursuant to Probate Code section 13502, the court has no jurisdiction to order distribution of such interest or to order statutory fees based upon the value of such interest.

D. The court will authorize filing of a late election only upon showing of good cause.

(Adopted 1/1/1990; Rev. 7/1/1991; Renum. 7/1/2001; Rev. 7/1/2002; Renum. 1/1/2006; Renum. 2014)

#### **Rule 4.15.6**

##### **Vouchers**

Vouchers supporting accounts are not to be filed with the clerk unless the court specifically orders them filed.

(Adopted 1/1/1990; Renum. 7/1/2001; Renum. 1/1/2006; Renum. 2014)

#### **Rule 4.15.7**

##### **Damages for Wrongful Death and for Physical Injury of Decedent**

A. Damages for wrongful death, as distinguished from physical injury and property damage, are held by the personal representative on behalf of the statutory beneficiaries of the decedent's estate and are not part of the estate.

B. The disposition of such damages for wrongful death, and the amount of attorneys' fees and costs, may be determined by the court on a petition for authority to compromise. Notice of said petition must be mailed by the personal representative. This procedure is applicable to any action by the personal representative under federal as well as state law.

C. Damages and costs arising out of the physical injury to the decedent or property damage, as distinguished from wrongful death, must be held by the personal representative as the property of the estate and must be inventoried.

(Adopted 1/1/1990; Rev. & Renum. 7/1/2001; Rev. 7/1/2002; Renum. 1/1/2006; Renum. 1/1/2014)

#### **Rule 4.15.8**

##### **Supplemental Accountings with Final Discharge**

Unless the accounting is waived by the heirs or beneficiaries, supplemental accountings must be submitted for review when \$2,500 or more is withheld at the time of the final accountings. The court will set a review hearing for amounts withheld in excess of \$10,000. Notice of the hearing on the supplemental accounting must be given to all persons entitled to notice of the hearing of Final Accounting. The starting balance of the supplemental accounting must be for the amount withheld only, and receipts and disbursements shall be reported, starting with the date after the ending date of the final account.

(Adopted 1/1/1990; Rev. & Renum. 7/1/2001; Rev. 1/1/2005; Rev. & Renum. 1/1/2000; Rev. 1/1/2009; Rev. 1/1/2010; Rev. & Renum. 1/1/2013; Renum. 2014)

#### **Rule 4.15.9**

##### **Accounts and Reports of Conservators and Guardians of Estate**

A. All accounts must follow the format prescribed in these rules for decedents' estates and in Probate Code sections 2620 and 1060-1064 and California Rules of Court, rule 7.575, unless ordered by the court. If funds are maintained in a blocked account, the court may order proof of continued deposits in lieu of a full accounting.

B. Reports must contain the current address and whereabouts of the conservatee or minor, and describe the conservatee's or minor's status and condition. Guardian's Report must set forth guardian's address and minor's age.

C. Reports must reference the amount of the current bond and state whether additional bond is necessary to cover unblocked personal property plus one year's estimated income, plus the recovery bond as set forth in California Rules of Court, rule 7.207.

**D.** The report must also show any blocked bank accounts.

**E.** Counsel shall submit an additional copy of any current account for the court investigator with a completed and updated Referral Information and List of Relatives form [SDSC PR-020] attached to the front of the accounting. (Adopted 1/1/1990; Rev. 1/1/1991; Rev. 1/1/2000; Renum. 7/1/2001; Rev. 7/1/2003; Renum. 1/1/2006; Rev. 1/1/2008; Rev. 1/1/2009; Rev. & Renum. 1/1/2010; Rev. 1/1/2011; Rev. 1/1/2012; Rev. & Renum. 1/1/2013; Renum. 2014; Rev. 1/1/2015)

#### **Rule 4.15.10**

##### **Required Form of Conservator and Guardian Accounts**

**A.** The first accounting must be for a period not to exceed one year from the date of appointment.

**B.** A final account must set forth a list of assets on hand for distribution and the specific proposed distribution. If distribution is proposed pursuant to Probate Code section 13100, the necessary affidavits must be filed before the court orders distribution, consistent with the relevant portions of rule 4.7.2(G).

**C.** The final account must allege whether or not all income and other taxes which became due and payable during the conservatorship or guardianship have been paid.

**D.** In the final conservatorship account, an allegation must be made as to whether or not the conservatee or predeceased spouse, if any, were Medi-Cal recipients and if so, appropriate notice must be given per Probate Code section 215, unless distribution is to a personal representative of a deceased conservatee.

**E.** In all cases, notice must be given to all persons entitled to receive property.

**F.** All conservatorship accounts must disclose the existence of a trust where the conservatee is a vested beneficiary, the current fair market value of the conservatee's interest, whether the conservator is a trustee, whether counsel for the petitioner is also attorney for the trust and/or trustee, and whether fees approved in the account are to be paid from the trust.

**G.** Where a guardian accounts for assets of more than one minor, the accounting for each minor must be set forth separately within one report. (Adopted 1/1/1990; Renum. 7/1/2001; Rev. 7/1/2003; Rev. & Renum. 1/1/2006; Rev. 1/1/2008; Rev. 1/1/2011; Rev. & Renum. 1/1/2013; Renum. 2014)

#### **Rule 4.15.11**

##### **Waiver of Account Involving Public Benefit Payments**

The court may enter an order that the Conservator need not present an account pursuant to Probate Code section 2628. The order may be obtained, in advance of, or subsequent to, the account due date, by filing and serving a petition requesting an order waiving account. The petition must contain allegations for the current account period as required by Probate Code section 2628, subdivision (b). If authority is granted to waive future accounts, the conservator must annually file, prior to the review hearing required by Local Rule 4.18.17, a verified declaration stating that the conditions specified in Probate Code section 2628, subdivision (b), have been met for the applicable accounting period. If the conditions have not been met for any subsequent accounting period, an account must be filed for that account period as required by Probate Code section 2620. (Adopted 1/1/2008; Renum. 1/1/2013; Rev. & Renum. 2014)

#### **Rule 4.15.12**

##### **Report of Guardian of Person**

Every guardian of the person of a minor must file a Confidential Guardianship Status Report (Judicial Council Form GC-251). The first report is due not later than one year after the initial appointment. Thereafter, reports will be due annually. Failure to file the report and appear in court when required to do so may constitute "good cause" for the court to remove the guardian from his or her office. (Adopted 1/1/1990; Renum. 7/1/2001; Rev. & Renum. 1/1/2006; Rev. 1/1/2008; Rev. 1/1/2009; Rev. 1/1/2011; Renum. 1/1/2013; Renum. 2014)

#### **Rule 4.15.13**

##### **Report of Court Appointed Attorney**

Counsel appointed by the court must prepare and file a written report to the court at least five days prior to the hearing. Said report must:

**A.** Discuss the pending issues, to the extent such discussion would not constitute a disclosure that would be restricted by or prohibited by Evidence Code sections 950 et seq.

**B.** Document the services performed, specifying the dates the services were performed, and setting forth the categories of services rendered including the amount of hours expended and the hourly rate requested for each category.

**C.** Include a fee request in the prayer.

**D.** Include a recommendation regarding the ability or inability of the parents to pay the fee, in order to enable the court to make a finding regarding such ability or inability, and to order payment by the parent(s) or by the County of San Diego.

**E.** Make a recommendation whether or not counsel may be discharged.

**F.** State that counsel has met the qualifications and continuing education requirements pursuant to California Rules of Court, rule 7.1101.

(Adopted 1/1/1990; Renum. 7/1/2001; Rev. 7/1/2002; Rev. 1/1/2005; Rev. 1/1/2005; Rev. & Renum. 1/1/2006; Rev. 1/1/2008; Rev. 1/1/2010; Rev. 1/1/2012; Rev. & Renum. 1/1/2013; Rev. & Renum. 1/1/2014)