

[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").

The beginning total balance for the accounting period is \$_____.

For first annual accountings the beginning balance must match the balance reported in the inventory. For second and subsequent annual accountings the beginning balance must match the ending balance of the previous accounting.

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		

[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.]

4.

(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.

(Aug 2025)

[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.]*

9.

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

IN THE CIRCUIT COURT OF THE STATE OF OREGON
FOR _____ COUNTY
Probate Department

In the matter of the ☐ Guardianship ☐ Estate)
of:) Case No _____
)
) **DEPOSITORY CERTIFICATION OF**
) **FUNDS ON DEPOSIT**
)
☐ A Protected Person ☐ Deceased)

I hereby certify that the following funds were on deposit in the name of this conservatorship/
estate as of _____ (date):

Account # (last 4 digits)	Type of Account	Balance	Maturity

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

DATE SIGNED: _____

Signature

Print Name and Title

Name of Financial Institution

Address and Telephone Number

***Note: This document must be signed by an officer or person authorized to certify the
accounts at the institution.***

EXHIBIT __: Fiduciary Advancements & Reimbursements

The fiduciary discloses the following advancements and reimbursements paid during the accounting period. Documented proof of the amount and purpose of each disclosed transactions are attached to this exhibit.

[illegible]