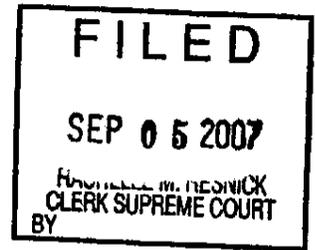


STAFF ATTORNEYS
COPY



IN THE SUPERIOR COURT
OF THE STATE OF ARIZONA
YUMA COUNTY

ORDER AMENDING THE
LOCAL RULES OF PRACTICE
YUMA COUNTY SUPERIOR COURT

A Majority of the judges in the Yuma County Superior Court having approved, pursuant to Rule 83, *Ariz.R.Civ.Proc.*, the proposed amendments to the Yuma County local court rules,

IT IS ORDERED amending the Local Rules of Practice for the Yuma County Superior Court, in accordance with the attachment hereto, effective January 1, 2008.

DATED in the City of Yuma, Arizona this 30th day of August, 2007.

A handwritten signature in black ink, appearing to read "Andrew W. Gould".

Andrew W. Gould, Presiding Judge
Yuma County Superior Court

APPROVED this 5th day of September, 2007.

A handwritten signature in black ink, appearing to read "Ruth V. McGregor".

Ruth V. McGregor, Chief Justice
Arizona Supreme Court

**YUMA COUNTY SUPERIOR COURT
LOCAL RULES OF PRACTICE**

Rule 1. Courtroom Procedures

A. Trial Hours. Unless otherwise directed by the trial judge, trials will be held between the hours of 9:30-8:30 A.M. and 12:00 Noon and 1:30 and 5:00 P.M. each day.

B. Court Attire and Demeanor.

1. Counsel shall present themselves before the court attired in a manner befitting their profession and indicative of their respect for the court and shall instruct their clients and witnesses of appropriate courtroom dress. Unless circumstances do not allow, male counsel shall wear shirts with collars and ties and female counsel shall wear equivalent professional attire. T-shirts, halter-tops, bare midriffs and/or shorts are inappropriate attire for either male or female counsel, parties, or witnesses.

2. Food, chewing gum, and drinks other than water are prohibited in the courtroom.

3. Counsel, parties, and witnesses shall appear before the court at or before the time scheduled for hearing. In the event a person is required to be late because of unforeseeable circumstances, the person is required to communicate the delay and an anticipated arrival time to the Court as soon as practicable.

Rule 2. Law and Motion Day

~~(a) A. Type of Motions; Hearings; Notice.~~ Unless otherwise ordered by the trial court, tThe first working day of each week shall be designated as law and motion day for the purpose of hearing probate matters. ~~Only probates and civil motions, will be heard during the morning, and default matters, eases and orders to show cause will be heard during the afternoon. A party desiring a hearing on a motion shall obtain tThe time for hearing must be obtained from the~~ division of the court to which the case is assigned and shall provide notice of the hearing to the other parties as required by the relevant rules of procedure.

~~(b) B. Copies of Motions.~~ Copies of all motions shall be served upon provided to the division of the court to which the case is assigned scheduling it for hearing. A motion will be considered by the court pursuant to notice given by a party, by stipulation of the parties affected, or when submitted on the record by stipulation of the parties with actual notice given to the court.

~~(e) C. Telephonic Hearings.~~ Motions may be heard telephonically. The party requesting a telephonic hearing shall initiate the call and shall pay any attendant telephonic costs unless otherwise directed by the court. Unless specifically authorized by the Court, telephonic hearings shall not be conducted by cellular or mobile telephone.

(d) D. Time Allotment. Unless otherwise ordered, the time set aside by the Court for oral arguments and testimony presented at any hearing conducted on law and motion day shall be divided equally between the parties present~~strictly limited to:~~

~~(1) 10 minutes per side on motions;~~

~~(2) 10 minutes total in probates and default causes;~~

~~(3) 15 minutes per side on orders to show cause.~~ A party requiring more time shall advise the court when requesting a time for the hearing or promptly upon receipt of the notice of the hearing. The court may extend the time on law and motion day or set the hearing for another day.

Rule 3. Notations of Orders

A. Notice of Minute Entries. The Clerk of the Court shall provide copies ~~make a carbon copy or photo copy of every minute entry to the parties who have appeared in the case and order at the time the minute entries are placed in the minute book and said copy shall then be placed in the individual case file. No duplication will be required of the Clerk in those cases where a written order signed by the Judge has been prepared and filed.~~

B. Distribution to Court Drop Box. At any time as the Clerk of the Justice or Superior Court may distribute minute orders, notices of the entry of judgment, and/or any other document to an attorney's court drop box, such distribution shall have the same effect as that of distribution by United States mail.

Rule 4. ~~[Reserved]~~ Exhibits

~~Unless otherwise ordered, or formal written demand made therefor, each exhibit marked by the Clerk of the Court and in the custody of said Clerk, which is of such a nature or size that it cannot readily be maintained in the folder in which the Clerk keeps the pleadings shall be mailed or re-delivered by the Clerk of the Court to the attorney representing the party at whose request the exhibit was marked. The mailing or re-delivery shall not be made by the Clerk until the time for appeal has expired without an appeal being instituted.~~

Rule 5. Form of Pleadings

~~(a) All pleadings, civil, criminal or other, filed with the Clerk of the Court shall be on 8.5 by 11 inch paper.~~

(b) A. Method of Preparation. All pleadings in civil actions filed with the Clerk of the Court shall comply with the Arizona Rules of Civil Procedure and shall have line numbers at double spaced intervals along the left side of the ~~and shall commence with the title of the Court on or below line 8 of the first page.~~ The space above the title of the Court to the right of the center of the page shall be reserved for the filing marks of the Clerk of the Court.

~~(e) **B. Size of Type.** All typewritten pleadings and other original papers filed with the Clerk of the Court shall be in a type size no smaller than 12 point font ~~10 characters to the linear inch and six lines to the vertical inch, e.g., pica type.~~~~

Rule 6. Domestic Relations

~~(a) Prior to any hearing in a domestic relations proceeding at which support or maintenance is to be a contested issue, each party shall file with the Court and serve on the other an affidavit which shall itemize the income, liquid assets, expenses and debts of the affiant.~~

~~(b) The affidavit shall be in substantially that form furnished by the Clerk of this Court.~~

~~(c) With every order of this Court requiring a party to appear and show cause concerning an issue of support or maintenance, the party required to appear shall be served with a blank copy of the affidavit, and the order shall direct the party to comply with (a) of this rule if the party intends to contest either issue.~~

A. Family Law Cover Sheet.

1. At the time of filing an initial Petition, Response or other pleading with the Clerk of the Court, the filing party shall submit a completed Family Law Cover Sheet in a form substantially similar to Appendix A of these rules.

2. The Clerk of the Court shall enter the case information from the Family Law Cover Sheet into the Court's case management system. The original Family Law Cover Sheet shall not be part of the file and shall not be public record but shall be held by the Clerk of the Court in a secure file for thirty (30) days at which time it shall be destroyed.

B. Preparation of Pleadings. In addition to the requirements set forth in Rule 30(C), Arizona Rules of Family Law Procedure, all pleadings filed shall have line numbers at double spaced intervals along the left side of the page. The space above the title of the Court to the right of the center of the page shall be reserved for the filing marks of the Clerk of the Court.

C. Orders to Appear re: Temporary Orders.

1. In lieu of the procedures for issuance of an Order to Appear re: Temporary Orders set forth in Rule 47(C), Arizona Rules of Family Law Procedure, issuance of an Order to Appear shall be pursuant to this rule.

2. The moving party shall first contact the office of the assigned judicial officer to obtain a date suitable for hearing. The moving party shall then file a Petition for Issuance of an Order to Appear with the Clerk of the Court and shall submit to the assigned division of the Court:

(a) one (1) copy of the Petition;

(b) one (1) copy of the financial documents required by Rule 47(A), Arizona Rules of Family Law Procedure; and

(c) the original and three (3) copies of the form of Order to Appear, setting forth the date set for hearing, substantially in the form set forth in Rule 97, Form 13, Arizona Rules of Family Law Procedure.,

4. The assigned judicial officer shall review the materials and, if appropriate, shall issue the Order to Appear and cause the original of the Order to Appear to be filed with the Clerk of the Court and the copies conformed. The financial information and the conformed copies of the Order to Appear shall be returned to the moving party, who shall perfect service in accordance with the Arizona Rules of Family Law Procedure.

D. Motion Practice – Request for Oral Argument.

1. A party filing any motion requesting affirmative relief shall set forth in the motion a statement indicating whether oral argument is requested.

2. A conformed copy of any motion requesting affirmative relief shall be provided to the assigned division of the Court.

E. Joint Property Schedules.

1. Required Forms. In any dissolution of marriage action or action for legal separation in which the Court must determine an equitable division of property, the parties shall file with the court a jointly prepared:

(a) Inventory of Community Property, in a form substantially similar to Appendix B of these rules;

(b) Inventory of Community Debts, in a form substantially similar to Appendix C of these rules; and

(c) Inventory of Husband's Separate Property and Inventory of Wife's Separate Property, in a form substantially similar to that set forth in Appendix D of these rules.

2. Parties' Responsibilities.

(a) Petitioner shall provide a first draft of these schedules to Respondent within thirty (30) days of the exchange of disclosure required by Rule 49, Arizona Rules of Family Law Procedure.

(b) Respondent shall make additions, comments, and notations of agreement and shall return the schedules to Petitioner within thirty (30) days of receipt.

(c) Petitioner shall make final comments only on those items or notations added by Respondent and shall cause the schedules to be filed with the court within the time set forth for the filing of a joint pretrial statement pursuant to Rule 76, Arizona Rules of Family Law Procedure.

3. Procedure in Lieu of Rule 49(D)(7). The timely exchange of joint property schedules as set forth in this rule may be used in lieu of the preparation and exchange of property lists pursuant to Rule 49(D)(7), Arizona Rules of Family Law Procedure.

Rule 7. [Reserved] Settlement and Dismissal of Civil Actions

~~After a case has been set for trial and the parties have announced settlement without presenting a final judgment to the Court, the case shall be placed on the inactive calendar and shall be subject to dismissal by the Court without further notice at any time after 30 days, unless in the meantime a final judgment shall have been filed and entered of record, or unless the Court, on motion of any party, resets the case for trial.~~

Rule 8. Criminal Appeals from Lower Courts on the Record

A. Scope and Definitions.

1. This Rule governs appeals to this Court from final judgments of a justice or police court in criminal actions in which either:

(a) a record of the proceedings is made pursuant to Rule 2, Superior Court Rules of Criminal Appellate Procedure ~~of the Rules of Procedure for Appeals to Superior Court from the Final Judgment of a Justice or Police Court, herein referred to as the "Lower Court Appeal Rules";~~ or

(b) an agreed statement as to the record on appeal is filed pursuant to Rule 7(b), Superior Court Rules of Criminal Appellate Procedure ~~Lower Court Appeal Rules; or~~

(c) by stipulation the determination of guilt is submitted to the trial court upon a record consisting of police or other written reports or recordings.

2. This Rule supplements the Superior Court Rules of Criminal Appellate Procedure ~~Lower Court Appeal Rules.~~

~~3. The justice or police court where the action originated is herein referred to as the "trial court" and this Court is herein referred to as the "appellate court".~~

B. Trial de Novo. ~~The~~ An appeal of an action to the Superior Court ~~which this Rule applies~~ shall be reviewed by the Superior Court ~~appellate court~~ on the record of the trial court and not by trial de novo except as provided by Rule 2(b), Superior Court Rules of Criminal Appellate Procedure ~~Lower Court Appeal Rules.~~

C. Determination of Indigency. An appellant wishing to proceed as an indigent on appeal pursuant to Rule 5(a)(2), Superior Court Rules of Criminal Appellate Procedure ~~Lower Court Appeal Rules~~, shall file the documents required under such Rule in the trial court within the time for filing notice of appeal.

D. Designation of Contents of Record on Appeal. ~~Within the time for filing notice of appeal the appellant shall file with the trial court and serve on the other parties a designation of those portions of the recorded proceedings of the trial court to be transcribed and contained in the record on appeal. Within two days after service of such designation, any other party may file and serve on the other parties a designation of additional portions of the recorded proceedings to be transcribed and contained in the record on appeal.~~ In the event a defendant/appellant has not made arrangements for the transcript of the proceedings of the trial court within the time set forth in Rule 7, Superior Court Rules of Criminal Appellate Procedure, the audio recording shall be the record of proceedings of the trial court.

E. Transcription of Recorded Proceedings.

1. When audio recordings of proceedings are ordered transcribed by the Superior Court, ~~The transcript shall consist only of those portions of the recorded proceedings designated by the parties or required by the trial court or the~~ Superior Court appellate court.

2. In those cases in which the Superior Court has ordered transcription of the audio recording of any proceeding of the trial court, the appellant shall file with the trial court and serve on the other parties a designation of those portions of the recorded proceedings of the trial court to be transcribed and contained in the record on appeal. Within two days after service of such designation, any other party may file and serve on the other parties a designation of additional portions of the recorded proceedings to be transcribed and contained in the record on appeal.

23. Within five days after the filing of appellant's designation of the record on appeal or within five days after denial of a request to proceed as an indigent, an appellant who is not proceeding as an indigent shall make arrangements with the court reporter to pay for the transcript. Where the proceedings were recorded other than by a court reporter, the arrangements to pay for the transcript shall be made with the trial court.

34. Non-indigent appellants shall pay for the original and one copy of those portions of the transcript which they have designated and for those portions designated by others if those portions are within the composition of the transcript prescribed in Rule 31.8(b)(1)(2), Arizona Rules of Criminal Procedure.

45. The fee for a transcript shall not exceed the fee prescribed by A.R.S. § 12-224(B).

56. The original transcript shall be filed with the trial court for inclusion in the record on appeal, and the copy shall be transmitted to the appellee.

67. Payment for additional copies of the transcript shall be made by the ordering party.

F. Notice of Filing of Record on Appeal. On receipt of the record on appeal, the clerk of the ~~appellate court~~ Superior Court shall immediately give notice to all parties of the date of filing in the ~~appellate court~~ Superior Court.

G. Dismissal of Appeal.

Rule 12. Probate Matters

(a) **A. Probate – Administration.** All accountings filed pursuant to Chapter 3, Title 14, Arizona Revised Statutes (Probate--Administration), shall be in accordance with “Instructions for Charge and Discharge Statements for Estates and Protective Proceedings of Personal Representative” and its Exhibit “A”, Appendix F of these rules, and shall be in a form substantially similar to that set forth in Appendix G of these rules copies of which will be available at the office of the presiding judge for reproduction by the personal representative.

(b) **B. Persons Under Disability.** All accountings filed pursuant to Chapter 5, Title 14, Arizona Revised Statutes (Persons Under Disability), shall be in accordance with the “Instructions for Charge and Discharge Statements for Estates and Protective Proceedings of Guardian and/or Conservator” and its Exhibit “A”, Appendix F of these rules, and shall be in a form substantially similar to that set forth in Appendix G of these rules copies of which will be available at the office of the presiding judge for reproduction by the guardian and/or conservator.

(c) ~~This rule shall become effective November 1, 1989.~~

Rule 13. Setting of Civil Cases for Trial

A party desiring to have a civil case set for trial shall file a Motion to Set and Certificate of Readiness in a form that is in compliance with Rule 38.1, Arizona Rules of Civil Procedure. The Certificate of Readiness shall certify that the parties have completed, or will have had a reasonable opportunity to complete, the procedures under Rules 26 through 36, Rules of Civil Procedure, within 60 days after the filing of the Certificate of Readiness.

Rule 14. Application and Entry of Default

In any action subject to the Arizona Rules of Civil Procedure or Arizona Rules of Family Law Procedure, the Clerk of the Court shall not be required to execute a formal “Entry of Default.” The requirement for an entry of default shall be satisfied by the Clerk placing in the Court’s file an Application and Affidavit of Default submitted by the party seeking entry of default in accordance with the Arizona Rules of Civil Procedure or Arizona Rules of Family Law Procedure.

APPENDIX 'A'

1. If a non-indigent appellant fails to make satisfactory arrangements for payment of transcript costs, the ~~appellate court~~ Superior Court shall dismiss the appeal and remand the action to the trial court for appropriate action.

2. If the appellant's memorandum is not filed as required by Rule 8, Superior Court Rules of Criminal Appellate Procedure~~10, Lower Court Appeal Rules~~, the ~~appellate court~~ Superior Court shall dismiss the appeal and remand the action to the trial court for appropriate action.

Rule 9. [~~Reserved~~] Discovery Papers

~~Unless otherwise ordered by the Court, depositions, interrogatories and answers thereto, requests for production, inspection or admission, and responses thereto, shall not be filed with the Court, except that a "Notice of Service" of the foregoing papers on opposing counsel shall be filed with the Court. Filing the Notice of Taking Deposition required by Rule 30(b)(1) of the Arizona Rules of Civil Procedure will satisfy the requirement of filing "Notice of Service" with respect to depositions. This Rule shall not preclude the use of discovery papers at a hearing or trial or as exhibits to motions.~~

Rule 10. Arbitration

A. Amount in Controversy. All civil cases filed with the Clerk of the Court in which the Court finds or the parties agree that the amount in controversy does not exceed ~~\$30,000.00~~ \$50,000 shall be subject to the provisions of A.R.S. § 12-133 and Rules ~~72 through 76 to 77~~ of the Arizona Rules of Civil Procedure governing compulsory arbitration.

B. Hearings. All cases shall be heard by a single arbitrator ~~unless the parties stipulate that the case be heard by a panel of three arbitrators.~~

C. Compensation of Arbitrator. Each arbitrator shall be ~~paid the sum of \$75.00 per day compensated at the maximum amount set by statute~~ for his or her service. The Clerk of the Superior Court shall provide a form of Request for Order to Pay Counsel to the appointed arbitrator upon appointment, as set forth in Appendix E to these rules.

D. Bad Faith Claims. In all cases where insurance coverage exists for one or more of the parties to the action, any issue of bad faith shall raise the presumption that the case does not fall within the jurisdictional limits for arbitration. This presumption may be contested by motion, and a hearing will be conducted thereon by the Judge assigned to the case.

E. List of Arbitrators for Appointment. Pursuant to Rule 73(b)(1) of the Arizona Rules of Civil Procedure, all residents of this county who are active members of the State Bar of Arizona, who have been active members of that Bar for at least 4 years, and who are not prohibited by statute or terms of employment from engaging in the private practice of law, are placed on this court's list of Arbitrators. All persons described in Rule 73(b)(2) of the Rules of Civil Procedure, may be placed on the list of Arbitrators upon approval by the presiding judge.

Rule 11. [~~Reserved~~] Deleted Oct. 20, 1988, effective Dec. 1, 1988

APPENDIX 'B'

LIST OF COMMUNITY PROPERTY
In re: Marriage of _____
 Yuma County Cause number: _____

NO.	DESCRIPTION OF PROPERTY	ESTIMATED VALUE		BALANCE OF LIENS	PARTY AWARDED	AGREED		CONTESTED:
		H	W			H	W	
1								H:
								W:
2								H:
								W:
3								H:
								W:
4								H:
								W:
5								H:
								W:
6								H:
								W:
7								H:
								W:
8								H:
								W:
9								H:
								W:
10								H:
								W:
11								H:
								W:
12								H:
								W:
13								H:
								W:

APPENDIX 'C'

LIST OF COMMUNITY DEBTS AND OBLIGATIONS

In re: Marriage of _____

Yuma County Cause number: _____

NO.	CREDITOR & ACCOUNT NO.	ACCOUNT BALANCE		PROPERTY SECURING	PARTY TO PAY	AGREED:		CONTESTED:
		H	W			H	W	
1								H:
								W:
2								H:
								W:
3								H:
								W:
4								H:
								W:
5								H:
								W:
6								H:
								W:
7								H:
								W:
8								H:
								W:
9								H:
								W:
10								H:
								W:
11								H:
								W:
12								H:
								W:
13.								H:
								W:

APPENDIX 'D'

LIST OF SEPARATE PROPERTY - Husband/Wife
In re: Marriage of _____
 Yuma County Cause number: _____

NO.	DESCRIPTION OF PROPERTY	PARTY AWARDED	AGREED		CONTESTED:
			H	W	
1					H:
					W:
2					H:
					W:
3					H:
					W:
4					H:
					W:
5					H:
					W:
6					H:
					W:
7					H:
					W:
8					H:
					W:
9					H:
					W:
10					H:
					W:
11					H:
					W:
12					H:
					W:
13					H:
					W:

APPENDIX 'E'

**IN THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF YUMA**

, Plaintiff(s), -v- ,		CAUSE NO. REQUEST TO PAY ARBITRATOR (Assigned to Arbitration)
Defendant(s).		

I, _____, having served as arbitrator in the above entitled proceeding and having rendered _____ days of services at a rate of \$140.00 per day, payment of \$ _____ is hereby requested.

DATED this ____ day of _____, 20__.

Arbitrator

ORDER

The Court having considered the request for payment of fees by the Arbitrator in this matter and good cause appearing;

IT IS ORDERED that the County of Yuma, Arizona pay to _____, the Arbitrator assigned herein, the sum of \$ _____ for services rendered.

DATED this ____ day of _____, 20__.

Judge of the Superior Court

APPENDIX 'F'

**INSTRUCTIONS FOR
CHARGE AND DISCHARGE STATEMENTS
FOR ESTATES AND PROTECTIVE PROCEEDINGS**

I. General Instructions

Each person who receives appointment from a Court to hold, manage and/or distribute the property of another, whether as a Personal Representative, Guardian, Conservator or Trustee, is denominated by A.R.S. §14-1201(8) as a "fiduciary".

All accountings required of fiduciaries who are under the jurisdiction of the Yuma County Superior Court shall be made in a form which substantially complies with the Charge and Discharge Statement and related schedules as approved by the Yuma County Superior Court, pursuant to Rule 12, Probate Matters, of the Local Rules of Practice.

Every account of fiduciary must contain at least an Exhibit "A", Charge and Discharge Statement, and a Schedule, or Inventory and Balances. A supporting schedule must be submitted for every entry made on a line item of Exhibit "A". If no transactions occurred during the accounting period for a particular line item, indicate by writing the word "None" in the account column. No supporting schedule need be submitted if there are no transactions for that line item. The total of the supporting schedule must equal the amount reported for the particular line item in Exhibit "A".

If there is sufficient space for all entries under any of the particular schedules, use additional sheets of the same size, and attach them to the appropriate schedule. Enter and identify the subtotal on the bottom of the page and carry the subtotal forward to the succeeding page. A final total should appear on the bottom of the last page.

Two or more schedules which contain a limited number of line items may be set forth on a single sheet of paper, in which case care should be taken to insure that each schedule and the content thereof are readily identifiable.

Vouchers are not required to be submitted with the accounting to support any of the disbursements reflected in the accounting unless the Court directs the fiduciary to do so.

It is anticipated that the schedules attached to Exhibit "A" are to be used only as a general guide to the preparer of the accounting. These attachments are a preferred form of accounting but are not the only form. If the preparer uses a form which is believed to satisfy the requirements of these instructions, then the preparer may use said form.

The Guardian of a Minor must account to the Court for the property in his or her possession in accordance with A.R.S. §14-5209. A Conservator must account to the Court for the property in his or her possession in accordance with A.R.S. §14-5419. A Personal Representative must account to the Court for the property in his or her possession in accordance with A.R.S. §14-3931 and 14-3933. These accountings are due no less frequently than annually. The obligation of Trustees to account to the beneficiaries of trusts is set forth in A.R.S. §14-7303.

II. Instructions for Schedules

Schedules 1 and 16 - Inventory and Balance

The purpose of these Schedules is to report the total net assets for which the fiduciary is responsible at the beginning of the current accounting period and to compare them against the assets for which he or she is responsible at the end of the current accounting period.

The Quantity column is to be used to indicate the number of items of a specific asset. For example, if fiduciary receives 100 shares of Acme Corporation, an entry for 100 shares would be noted in the Quantity column. The Inventory Value will either be the original fair market value of the asset, as reported in the Inventory and Appraisal, or adjustments thereto, or the acquisition cost or basis of the assets acquired during the administration.

For the first accounting, itemize all the assets listed in the original Inventory and Appraisal, if one is required by A.R.S. §14-5418, under Schedule 1, Beginning Inventory; otherwise list all property which came into the possession of the fiduciary at the time of his or her appointment. In subsequent accountings all assets held by the fiduciary at the end of the accounting period should be listed in Schedule 16.

Any encumbered asset should have the encumbrance set forth immediately following the asset and deducted therefrom in the Inventory Value column.

In many cases the particular assets will not change from one accounting period to another accounting period. In those cases the entries in Schedules 1 and 16 will be identical. An asset need be described only one time if it appears in both Schedules 1 and 16, even though the quantity or the value of the item may be different from the beginning and the ending inventories.

If difficulties are encountered preparing Exhibit "A", analyze Schedules 1 and 16, because any change in an asset or encumbrance must be reflected either in Exhibit "A" or by a change in another asset in the Inventory. For example, if the fiduciary sells stock, for cash, the inventory value of the stock will decrease, and the proceeds of the sale will be reflected as an increase in cash. The gain or loss attributed to the sale must be reflected in Schedule 4.

If the fiduciary desires, Schedules 1 and 16 may be prepared on separate pages.

Schedule 2- Adjustments to Inventory or Prior Accounting

If the value or description of an asset indicated in the original Inventory or on a prior accounting is erroneous or misleading, this Schedule will have to be prepared to report the necessary adjustment. It should be noted that this Schedule applies only to the values in the original Inventory, or to an amended Inventory filed prior to the current accounting period or to value in prior accountings, and is not to be confused with Schedule 3, Assets Subsequently Discovered. Each adjustment to the Inventory should be itemized, and the number of the inventory item contained in the original or amended inventory or prior accounting should be used as the "Inventory Item Number" in Schedule 2, in order to facilitate easier review.

Schedule 3 - Assets Subsequently Discovered

This schedule is to be used only if property comes to the knowledge of the fiduciary during the current accounting period which was not included in the original or amended Inventory filed prior to the current accounting period. The Schedule provides a readily apparent format for reporting such property. **Note:** It is not to be confused with Schedule 2, (Adjustments to Inventory).

Schedule 4 - Increase or Decrease on Disposition of Assets

If any asset is sold, exchanged or otherwise disposed of, such disposition is to be reported in Schedule 4. The Schedule provides a readily apparent format for reporting dispositions including gains or losses from sale.

Schedule 5 - Dividends

This Schedule is for reporting all dividends received during the current accounting period. Only the total amount received during the current accounting period for each dividend paying asset need be shown.

Schedule 6 - Interest

This Schedule is for reporting all interest received during the current accounting period. Only the total amount received during the current accounting period for each interest paying asset need be shown.

Schedule 7- Gross Rents

This Schedule is for reporting all gross rents received during the current accounting period. Rental expenses should **not** be included in this Schedule, but are to be reported in Schedule 13, Rental Expense. Gross rents should be identified by the rental property which generated the rent.

Schedule 8 - Annuities, Social Security

This Schedule is for reporting all annuities and Social Security received during the current accounting period. Only the total amount of each type of payment received need be reported.

Schedule 9 - Other Income Receipts

This Schedule is for reporting all income received during the current accounting period which does not properly fall into the classes of income reported in Schedule 5 through 8. Some examples are oil royalties, patent royalties, net profit/loss from continuation of business, etc. Income reported on this Schedule should be set forth in sufficient detail to enable any interested person to form a considered opinion as to the source, nature and extent of the income received.

Schedule 10 - Administration Expenses

This Schedule is for reporting payment of all administration expenses. Generally, administration expenses will include fees for the fiduciary, Guardian ad Litem, investigator, (court appointed) physician, attorney, accountant, appraiser, bonds and court costs. Fees for personal services such as the Guardian or Conservator and attorney are to be itemized by payee. Other expenses should be set forth in sufficient detail to enable any interested person to form a considered opinion as to whether or not such expense appears valid. However, it is not necessary to set forth such expense in minute detail.

Schedule 11- Income Taxes

This Schedule is for reporting all income taxes paid during the current accounting period.

Schedule 12 - Debts Paid

This Schedule is for reporting all debts incurred by, or on behalf of the administered estate both prior to and after the commencement of the proceeding, which are paid by the fiduciary during the current accounting period. This Schedule should be used to report payments of maintenance expenses of the ward or incapacitated person such as nursing home charges, medical expenses, clothing, educational expenses, etc. In the event the fiduciary is making mortgage payments, the encumbrance should be reported in the Inventory and any principal payment on the encumbrance will be reflected by a reduction in the amount of Schedule 16. The interest portion of the payment should be reported in Schedule 14. The debts paid shall be set forth in sufficient detail to enable any interested person to form a considered opinion as to whether or not such payments appear valid. However, it is not necessary to set forth such payments in minute detail.

Schedule 13 - Rental Expenses

This Schedule is for reporting all expenses paid during the current accounting period which are necessary and incidental to the receipt of the gross rental income reported in Schedule 7. Rental expenses reported should be identified by rental property. The rental expenses should be set forth in sufficient detail to enable any interested person to form a considered opinion as to whether or not such payments appear valid. However, it is not necessary to set forth such payments in minute detail.

Schedule 14 - Other Expenses

This Schedule 14 is for reporting all other expenses paid during the current accounting period which are not reported on Schedule 10 through 13. All expenses reported in this Schedule should be set forth in sufficient detail to enable any interested person to form a considered opinion as to whether or not such expense appear valid. However, it is not necessary to set forth such expenses in minute detail.

Schedule 15 - Distributions

This Schedule is intended to show final distributions of a fiduciary which occur at the termination of the proceedings as a result of death, majority, removal or resignation of the fiduciary or removal of the disability which initially necessitated the appointment. This Schedule should report all distributions, whether partial or final, made during the current accounting period, whether in cash or in kind. All distributions in kind should be shown at the Inventory Value or the value shown in the latest adjustment (Schedule 2).

APPENDIX 'G'

EXHIBIT "A"

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

CHARGE AND DISCHARGE STATEMENT

For the Period _____ to _____

The Guardian/Conservator is charged with:

Assets Per Inventory or Prior Accounting	(Sch. 1)	
Adjustments to Inventory or Prior Accounting	(Sch. 2)	
Assets Subsequently Discovered	(Sch. 3)	
Increase on Disposition of Assets	(Sch. 4)	
Dividends	(Sch. 5)	
Interest	(Sch. 6)	
Gross Rents	(Sch. 7)	
Annuities, Social Security	(Sch. 8)	
Other Income Receipts	(Sch. 9)	
Total Charges		\$

The Guardian/Conservator is credited with:

Administration Expenses	(Sch. 10)	
Income Taxes	(Sch. 11)	
Maintenance Expenses and Debts Paid	(Sch. 12)	
Decrease on Disposition of Assets	(Sch. 4)	
Rental Expenses	(Sch. 13)	
Other Expenses	(Sch. 14)	
Distributions Paid or Delivered	(Sch. 15)	
Total Credits		\$
Balance Consisting of	(Sch. 16)	\$

ESTATE OF _____

PROBATE NO. _____

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

ASSET INVENTORY AND BALANCE

For the Period _____ to _____

Schedule 1
Beginning Inventory

Schedule 16
Ending Balance
Consisting of:

<u>Item No.</u>	<u>Description of Property</u>	<u>Inventory Value</u>	<u>Inventory Value</u>
-----------------	--------------------------------	------------------------	------------------------

Total Assets Per Inventory or/
Prior Accounting

\$ _____

Balance, Consisting of

\$ _____

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

ADJUSTMENTS TO INVENTORY OR PRIOR ACCOUNTING

Schedule 2

Item No.	Description of Property	As reported in		As corrected		Adjustment Increase (Decrease)
		Inventory/Accounting Quantity	Value	Quantity	Value	

Total Adjustment \$

Schedule 2

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

ASSETS SUBSEQUENTLY DISCOVERED

<u>Description</u>	<u>Fair Market Value</u>	<u>Encumbrance</u>	<u>Schedule 3 Value Less Encumbrances</u>
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Total Assets Subsequently Discovered

Schedule 3

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

INCREASE OR DECREASE ON DISPOSITION OF ASSETS

Schedule 4

<u>Date of</u>		<u>Inventory</u>			
<u>Disposition</u>	<u>Description</u>	<u>Value</u>	<u>Realized</u>	<u>Increase</u>	<u>Decrease</u>

Total Increase \$

Total Decrease \$

Schedule 4

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

DIVIDENDS

Schedule 5

Payor

Amount

Total Dividends \$

Schedule 5

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

INTEREST

Schedule 6

Payor

Amount

Total Interest

\$

Schedule 6

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

GROSS RENTS

Schedule 7

Leases or Property Description

Amount

Total Gross Rents \$

Schedule 7

ESTATE OF _____

PROBATE NO.

PERSONAL REPRESENTATIVE

GUARDIAN

CONSERVATOR

TRUSTEE

ANNUITIES, SOCIAL SECURITY

Schedule 8

Payor

Amount

Total Annuities, Social Security \$

Schedule 8

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

OTHER INCOME RECEIPTS

Schedule 9

Description

Amount

Total Other Income \$

Schedule 9

ESTATE OF _____

PROBATE NO.

- () PERSONAL REPRESENTATIVE
- () GUARDIAN
- () CONSERVATOR
- () TRUSTEE

ADMINISTRATION EXPENSES

Schedule 10

Administrative Expenses

Amount

Guardian's Fee

Conservator's Fee

Guardian Ad Litem's Fee

Visitor's Fee

Court Appointed Physician's Fee

Attorney's Fee

Accountant's Fee

Bond Premium

Appraisal Fee

Total Administration Expense \$

Schedule 10

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

INCOME TAXES

Schedule 11

Amount

Federal Income Tax, 20__

State Income Tax, 20__

Other Income Tax, 20__

Total Income Taxes \$

Schedule 11

ESTATE OF _____

PROBATE NO.

PERSONAL REPRESENTATIVE

GUARDIAN

CONSERVATOR

TRUSTEE

MAINTENANCE EXPENSES AND DEBTS PAID

Schedule 12

<u>Date</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
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Total Maintenance Expenses and Debts Paid \$

Schedule 12

ESTATE OF _____

PROBATE NO.

PERSONAL REPRESENTATIVE

GUARDIAN

CONSERVATOR

TRUSTEE

RENTAL EXPENSES

Schedule 13

<u>Rental Property on</u> <u>Which Expended</u>	<u>Description</u>	<u>Amount</u>
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Total Rental Expenses \$

Schedule 13

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

OTHER EXPENSES

Schedule 14

Date Paid	Payee	Description	Amount
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Total Other Expenses \$

Schedule 14

ESTATE OF _____

PROBATE NO.

() PERSONAL REPRESENTATIVE

() GUARDIAN

() CONSERVATOR

() TRUSTEE

DISTRIBUTIONS PAID OR DELIVERED

Schedule 15

<u>Date of</u> <u>Distribution</u>	<u>Distributee</u>	<u>Description</u>	<u>Amount</u>
---------------------------------------	--------------------	--------------------	---------------

Total Distributions Paid or Delivered \$

Schedule 15