



# **SO NOW YOU ARE A CONSERVATOR/GUARDIAN HANDBOOK**

## **PART II: Annual Reporting to the Court and Money Management**

**CHANCERY COURT OF RUTHERFORD COUNTY, TENNESSEE**

**JOHN A. W. BRATCHER, J.D., RETIRED CLERK AND MASTER**  
Revised and Edited by Mandy Bates: October 2022

For an electronic version and further information visit our website at:

[www.rcchancery.com](http://www.rcchancery.com)

Below is a link to a basic Conservatorship Training Video:

<https://vimeo.com/163718403/22fa314257>

## **MY CASE**

IN RE: \_\_\_\_\_

CASE NO. \_\_\_\_\_

DATE ORDER SIGNED: \_\_\_\_\_

DATE LETTERS ISSUED: \_\_\_\_\_

## **DUE DATES**

INTERIM STATUS REPORT DUE:

\_\_\_\_\_

ANNUAL STATUS REPORT DUE:

\_\_\_\_\_

***Only Status Reports  
are required if Annual  
Accountings are  
waived by the Court  
Order. Status Reports  
are due each year on  
the Anniversary of  
your appointment.***

BOND FILED DATE: \_\_\_\_\_

INVENTORY DUE: \_\_\_\_\_

PROPERTY MANAGEMENT PLAN DUE: \_\_\_\_\_

INTERIM ACCOUNTING DUE: \_\_\_\_\_

ANNUAL ACCOUNTING DUE: \_\_\_\_\_

OTHER REPORTS SPECIFICALLY REQUIRED BY COURT ORDER:

\_\_\_\_\_

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**IN THE CHANCERY COURT FOR RUTHERFORD COUNTY, TENNESSEE**  
**AT MURFREESBORO**

IN RE: \_\_\_\_\_  
Respondent

CASE NO: \_\_\_\_\_

**INTERIM / ANNUAL STATUS REPORT**

Comes now, \_\_\_\_\_, the duly appointed and qualified Conservator/Guardian of \_\_\_\_\_, and would respectfully show the Court the following:

The Respondent, \_\_\_\_\_, resides at the following address:

Residential type:

- Private Home
  - Assisted Living/Group Home
  - Commercial Institution
- Contact Person at Facility: \_\_\_\_\_  
Phone Number: \_\_\_\_\_

Describe any funds received on behalf of the Respondent this year:

\_\_\_\_\_

Describe disbursement of said funds: \_\_\_\_\_

\_\_\_\_\_

Describe the current condition of the Respondent: \_\_\_\_\_

\_\_\_\_\_

Describe any changes which have occurred this year regarding the Respondent:

\_\_\_\_\_

\_\_\_\_\_

I promise to notify the Court of any changes in the Respondent's mental/physical and financial condition that might warrant either the modification or termination of this Conservatorship/Guardianship immediately. Respectfully submitted on this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signature of Conservator(s)/Guardian(s): \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

**THIS REPORT SHOULD BE FILED ANNUALLY EVEN IF ACCOUNTINGS ARE WAIVED.**

For an electronic version visit our website at:

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# 1. GENERAL PRINCIPLES

- What is a Conservator/Guardian of the Property?

A Conservator or Guardian of the property is a person(s) appointed by the Court to manage some or all the money and real and personal property of a person with a disability or a minor.

*If you fail to meet your obligations as a Guardian or a Conservator, under the law, you may be personally liable.*

- What is a Conservator/Guardian of the Person?

A Conservator or Guardian of the person is a person(s) appointed by the Court to make decisions regarding the well-being of a person with a disability or a minor. These decisions include decisions about medical care, employment, education, and living arrangements. **One person may be appointed as both Conservator/Guardian of the property and of the person, or the court may appoint two different people.**

- What if there are other Fiduciaries?

The Court may have named someone else to act with you as a Co-Conservator of the property, or it may have named someone else to act as the Conservator to make healthcare and other personal decisions. Any other Conservators will be your partners in making decisions on the Respondent's behalf, and you must work closely together.

- What are other types of Fiduciaries?

The Court may appoint other Fiduciaries to have authority to make decisions for the Respondent. For example, the Court may appoint a Representative Payee for Social Security to handle benefits. It is important to work with these other fiduciaries and keep them informed.

- What is a Conflict of Interest?

A conflict of interest occurs when a decision puts what is in the best interest for one person above what is in the best interest for another person. A Conservator or Guardian of the property must avoid conflicts of interest by managing the Respondent's or Minor's property in a way that is the best for them- regardless of what might be good for the Conservator/ Guardian or anyone else.

- **What are the duties of a Conservator/Guardian of the Property?**

A Conservator/Guardian of the property owes a fiduciary duty to the Respondent or Minor. The Conservator/Guardian must account for all money and property received, all money spent, and any real or personal property sold. Care must be used in handling property, making investments, and using assets only for the benefit of the Respondent or Minor. The Conservator/Guardian has a duty to the Respondent AND to the Court.

***The role of a fiduciary is:***

- 1. Act only in the Respondent's best interest.***
- 2. Manage the money and property carefully.***
- 3. Keep the money and property separate from yours.***

- **What does it mean to act in the Respondent's best interest?**

As a Conservator or Guardian, you are dealing with someone else's money and property. Your duty is to make decisions that are best for the Respondent, and you must ignore your own interests and needs, as well as the needs of other people. Always read the Court order, seek Court permission, do what the Court order says you can do, and don't do what it says you shouldn't do. Involve the Respondent in making decisions as much as possible.

- **What are some actions to avoid?**

Do not commingle the Guardianship or Conservatorship assets with your own. Do not put any of the Respondent's money into your own bank account, and do not set up a joint bank account. Checking accounts, savings accounts, and certificates of deposits should be in your name as Guardian or Conservator for the Respondent. Don't borrow, loan, or give the Respondent's money to yourself or others. The Court MUST approve any gifts or loans. Be sure to get legal advice and approval from the Court before you do anything that is not in a Court order. The only time you should pay yourself for spending time acting as the Respondent's Conservator or Guardian is if the Court has approved fees for your services. Neither you nor any of our family members should financially benefit from the Conservatorship or Guardianship. (See T. C. A. §34-1-112)

- **Can I charge for my time spent on Conservatorship or Guardianship duties?**

Yes, but only with court approval first. All fees are subject to court approval.

- **Do I need to notify the Court if the Respondent moves?**

Yes. You will need to immediately notify the Court of the new address if the Respondent moves. You must also contact the Court if your residence changes.

**ALL of the Respondent's  
funds must be kept  
separate and apart from  
your own.**



**DO NOT STEAL- WE  
WILL PROSECUTE!**

## **2. GETTING STARTED: MANAGING MONEY AND PROPERTY**

- **When should I begin keeping records?**

You should begin immediately keeping records upon your appointment as Conservator/Guardian. Begin to make a list (Inventory) of all of the property owned by the Respondent and be sure to keep the list detailed. Locate all bank and brokerage accounts. Identify all the Respondent's income, which may include retirement benefits, Social Security benefits, rental income, income tax refunds, etc. Identify expenses that must be paid such as mortgage payments, rent, home maintenance, costs of care, medications, bond and insurance premiums, utilities, taxes, etc. If the Respondent owns real estate, it may be wise to record your Letters of Conservatorship/Guardianship in the Register's Office at the County Clerk where the property is located. Be sure to notify the Post Office, any creditors, and utility companies if you would like the Respondent's mail sent to your address. Verify the Respondent's coverage for health, property, auto, and life insurance. Confirm that premium payments are current, and obtain coverage if policies have lapsed.

- **What should my Inventory include?**

Your Inventory list might include: checking and savings accounts; cash; pension, retirement, annuity, rental, public benefits; real estate; cars and other vehicles; insurance policies; Trusts for which the Respondent is a beneficiary; stocks and bonds; jewelry, furniture, and any other items of value; and unpaid credit bills and other outstanding loans.

**The Inventory is due within sixty (60) days from the date of appointment as Conservator or Guardian.  
(See T. C. A. §34-1-110)**

- **What if I find more property after I have filed the Inventory?**

You will need to file an Amended Inventory with the Court.

- **How will I know if I am required to buy a bond?**

Depending on the size of the estate and other factors, the Court may require you to buy a bond. The amount of the bond is in the Order appointing you as Conservator or Guardian, and it must be filed with the Court before you can be issued your Letters of Conservatorship and Guardianship. The bond must be filed within thirty (30) days of the signed Order Appointing. You are required to



file the bond annually with the Court, and it is subject to decrease or increase after each year's accounting or at any time upon Order of the Court.

- **When should I set up the bank account?**

Set up the Conservatorship or Guardianship account as soon as possible after you receive your Letters of Conservatorship/Guardianship.

- **What information will the bank need, and what type of account should I set up?**

The bank will want to see a certified copy of the Order appointing you as Guardian or Conservator, as well as your Letters of Conservatorship/Guardianship. You will need a checking account, and DO NOT set up a joint account. The account name should be in the Respondent's name, with your name listed specifically as the Guardian or Conservator.

- **How do I make a Property Management Plan?**

The Order Appointing a Conservator/Guardian may require you to file a Property Management Plan. The Property Management Plan is a Court approved budget that tells the Court how the Conservator or Guardian will manage the Respondent's assets, pay for the Respondent's needs, and the plan for investing any remaining assets. Make a budget and list in detail how you expect to pay for the Respondent's expenses. Be sure to include a monthly amount for the Respondent to use as he/she pleases. Make

sure to include any special expenses that may arise, such as dental work, or medical expenses that insurance does not cover. Stick to the budget, and you will need to ask the Court for approval for any expenses that are outside of the Property Management Plan or are costly. If required, the Property Management Plan must be filed within sixty (60) days of the Order of Appointment.

**Forms for the Inventory, Property Management Plan, and Interim/Annual Accounting are included in this handbook and can also be found on our website at [www.rchancery.com](http://www.rchancery.com).**



- **How do I know how and when I should make investments for the Respondent?**

If you are planning to make investments for the Respondent, talk to a financial professional. Discuss your choices and goals for investing the Respondent's

finances based off the needs. Also consult your attorney if you have any concerns or questions. You must get Court permission before you can change the nature of any of the Respondent's investments. For example, you can change one certificate of deposit to another certificate of deposit, but you can not change a certificate of deposit to a savings bond without first getting approval of the Court. Remember, the Respondent's money should be invested to earn income, if the law allows. (See T. C. A. §34-1-115)

- **Can I sell the Respondent's real estate?**

No. The law requires you must first have Court approval before you can sell any of the Respondent's real estate. (See T. C. A. §34-1-116)

- **Can I hire professionals to help manage the Respondent's affairs?**

Yes, but you must FIRST obtain court approval. You may need help from professionals such as lawyers, brokers, financial advisors, accountants, bookkeepers, real estate agents, appraisers, social workers, psychologists, doctors, nurses or care takers. You can pay them with the Respondent's money once you have the Court's approval. Be sure to check on the professional's qualifications and review contracts carefully before signing.

***Helpful tip- Research if the Respondent is eligible for any financial or health care benefits from an employer or government, and help the Respondent apply for these benefits. These benefits might include pensions, disability, Social Security, Medicare, Medicaid, Veterans benefits, housing assistance or food stamps.***

***Online Resources:***

- 1. [BenefitsCheckUp.org](http://BenefitsCheckUp.org)***
- 2. [Eldercare.acl.gov](http://Eldercare.acl.gov)***
- 3. [Benefits.gov/benefits.browse-by-category/category/MED](http://Benefits.gov/benefits.browse-by-category/category/MED)***

### **3. RECORD KEEPING AND FILING ACCOUNTINGS WITH THE COURT**

- **What is the best way to maintain the Respondent's records?**

Complete and accurate records must be kept of all of the Respondent's money and property. You will need to make a running list of all of the money the Respondent receives and all the expenses and money you disburse as the Conservator/Guardian. The records should include the amount of checks written and deposited, dates, account numbers, reasons for payments and deposits, names of companies and people involved. It may be helpful to use a manual checkbook or a spreadsheet on Excel, Quicken, or a similar financial software that reflects all income and expenses within the estate. Always keep receipts and notes, even for small expenses, and update your records soon after you spend the money. Try to avoid paying in cash, and this includes online cash transfers and websites. If you need to use cash, be sure to keep receipts and make notes. (See T. C. A. §34-1-111)

**Always be ready to share your records with the Court! Failure to file timely Accountings could cause you to appear before the Court, and you could be removed as the Guardian or Conservator.**

- **When do I file my first accounting?**

You are required to file an Interim Annual Accounting six (6) months after the date of your appointment as Conservator/Guardian. It must be filed within thirty (30) days of this date. The filing fee is \$40.00.

- **When do I file my Annual Accounting?**

The Annual Accounting is due twelve (12) months from the date of your Interim Annual Accounting and every twelve months thereafter. The Annual Accounting must be filed within sixty (60) days after each anniversary date of your appointment. The filing fee is \$40.00.

- **What am I required to include in my Interim/Annual Accounting?**

The Chancery Court provides all the forms you will need to complete your accounting; however, you are also required to submit the following supplemental documentation:

1. Original or copies of all bank statements (checking, savings, CD's, and investment accounts) for the account period with either copies of the cleared checks or bank statements that provide the check number, date paid, and to whom the check cleared.
2. A copy of any United States and Tennessee income return filed on behalf of the minor or the person with a disability. If no United States or Tennessee income tax return is due, the Conservator/Guardian shall include a statement that no such return is due and list the gross income of the Respondent.
3. A statement or copy of the corporate surety that the bond is up to date for the next annual period.

Your accounting must be clear and balance. The accounting should show a beginning balance, income during the year, expenses during the year, and an ending balance. The ending balance for one year should be the same as the beginning balance for the next year. **You may need to ask a bookkeeper or an accountant for help.**

- **What is a Final Accounting?**

In the event the person with a disability dies in a Conservatorship, you must notify the Court and file a copy of the Death Certificate. You will be required to file a Final Accounting of the money and property before you can be released from your duties. You may need to pay final bills or make final arrangements. An executor named in a will, an administrator named by the Court, or a trustee named in a trust will handle the Respondent's money and property after you turn them over. If you are the one named to handle the Respondent's money and property after the death, make sure you understand when your duties as Conservator end, and your new duties begin. Death or the reaching of the majority by the minor **does** automatically terminate the Guardianship or Conservatorship, but death or reaching the age of majority **does not** automatically terminate your responsibilities or jurisdiction of the Court until a final accounting has been approved and an Order has been entered closing the case and relieving the Conservator/Guardian and Surety if there is a bond.

- **How detailed should an Accounting be?**

The Accounting should be very detailed with every receipt and every expenditure listed. The more accurate records you keep during the year, the easier it will be to complete the accounting.

- **What happens if I don't file my Accounting on time?**

You can motion the court in writing for an extension to file your Accounting, and this must be done before the due date. If you fail to file your Accounting, you will receive a Notice to Appear before the Court, and failure to appear will result in your being summoned to appear before the Court and show cause why you should not be held in contempt. The Court may also suspend your powers and remove you as the Conservator/Guardian.

- **Am I allowed to change the time period for the Accounting and the date it is due?**

You may ask the Court in writing to change the due date of the Accounting. You must have the Court's approval before changing the due date. Included in this Handbook is a form titled, "Election of Accounting Year", and you may complete and file this from with the Clerk's Office as a request to change the Accounting period.

- **How will I know if my Accounting has been approved by the Court?**

The Court will notify you by letter if any additional information is needed to complete your Accounting. If there are any further issues with your Accounting, you may receive a Notice to Appear before the Court for a hearing. Once your Accounting has been approved, you will receive a signed copy of the Report of the Clerk and Master, and an Order Approving the Report of the Clerk and Master signed by the Judge approving your Accounting. The Clerk's office will return to you all your original Accounting documents.

**IN THE CHANCERY COURT FOR RUTHERFORD COUNTY,  
TENNESSEE AT MURFREESBORO**

*All forms available online at: [www.rcchancery.com](http://www.rcchancery.com)*

**INTERIM/ANNUAL CONSERVATORSHIP AND GUARDIANSHIP  
ACCOUNTING CHECKLIST**

Interim Accountings should be filed within 30 days after the Six-Month Anniversary of the Fiduciary's appointment, and Annual Accountings are due within 60 days of the anniversary of appointment. (T.C.A. § 34-1-111) All required Accounting documents are listed below. Do not file an incomplete Accounting with the Clerk's Office. If you have any questions, please contact the Clerk's Office at (615) 898-7860.

- |   |  |
|---|--|
| <input type="checkbox"/> <b>Detailed Interim/Annual Accounting</b><br>Form must be completed, signed, sworn to by a notary or Deputy Clerk, and verify totals provided are correct.   | <input type="checkbox"/> <b>Statement of Fiduciary as to Physical or Mental Condition of the Person with a Disability</b>  |
| <input type="checkbox"/> <b>Inventory</b><br>Must be completed and sworn to by a notary or Deputy Clerk.  | <input type="checkbox"/> <b>The latest IRS Tax Return</b><br>If no Tax Return is due, complete and sign the Tax Return Statement form.                             |
| <input type="checkbox"/> <b>Original or copies of each bank and brokerage statement AND images of the cancelled checks or the actual cancelled checks.</b>  | <input type="checkbox"/> <b>Corporate Surety Statement or proof of bond renewal</b>  |
| <input type="checkbox"/> <b>Detailed accounting register.</b><br>If the provided Clerk's form is not used, various software programs are acceptable. The register must include the date, payee, check or debit, and the amount. | <input type="checkbox"/> <b>Property Management Plan- if revising a previously approved plan.</b><br>Must be completed and sworn to by a notary or a Deputy Clerk. |

**IN THE CHANCERY COURT FOR RUTHERFORD COUNTY, TENNESSEE**  
**AT MURFREESBORO**

IN RE: \_\_\_\_\_  
MINOR / RESPONDENT

CASE NO. \_\_\_\_\_

\_\_\_\_\_  
Fiduciary

**INVENTORY**  
**T.C.A. § 34-1-110**

The undersigned Guardian or Conservator, under oath, submits the following inventory of the estate of the minor or disabled person for whom I have been appointed:

1. The following is a list of the Property:

<b><u>DESCRIPTION OF ASSET</u></b>	<b><u>FAIR MARKET VALUE</u></b>

2. The following is a list of the source, amount, and frequency of each item of income, pension, social security benefit or other revenue of the minor or person with a disability:

**INVENTORY OF INCOME**

<b><u>SOURCE</u></b>	<b><u>AMOUNT</u></b>	<b><u>FREQUENCY</u></b>

I, \_\_\_\_\_, Conservator/Guardian for Respondent,  
\_\_\_\_\_, solemnly swear and affirm that the statements provided  
herein are true and correct to the best of my knowledge and belief.

Respectfully submitted, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Conservator/Guardian

Sworn to and subscribed before me, this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public/Deputy Clerk

Commission Expires: \_\_\_\_\_



**IN THE CHANCERY COURT OF RUTHERFORD COUNTY, TENNESSEE**  
**AT MURFREESBORO**

**IN THE MATTER OF:**

\_\_\_\_\_  
**Respondent,**

**Case No:** \_\_\_\_\_

**PROPERTY MANAGEMENT PLAN**

- **REVISED (check if modifying a previously approved Property Management Plan)**

Pursuant to T.C.A. § 34-1-115, a Property Management Plan must be approved by the Court for investments over \$25,000.00. This plan must be amended and approved by the Court when changes are made. The Conservator/Guardian shall review the plan annually when accountings are due for filing and make the necessary changes on an Amended Property Management Plan to be submitted along with the annual accounting.

I, \_\_\_\_\_, the Conservator/Guardian of the Property for the Respondent, \_\_\_\_\_, submit the following Property Management Plan pursuant to T.C.A § 34-1-115:

**1. Depository Accounts**

PRIMARY CHECKING ACCOUNT (it is suggested that you operate from only 1 account):

\_\_\_\_\_  
(Bank) (Last 4 digits of account #)

List ALL depository accounts (money markets, savings, CD's, etc.):

\_\_\_\_\_

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**2. Investment/Brokerage Accounts**

List ALL brokerage or investment accounts (annuities, stocks, bonds, Retirement accounts, IRA's, etc.):

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Any change from one type of investment to another investment type requires court approval, and an Amended Property Management Plan must be filed once any changes are allowed by the court.

**3. Life Insurance Policies**

List any life insurance policies for which the Respondent is the policy owner, the insured, and/or the beneficiary, along with the company name, benefit amount, policy type, policy number, and current cash surrender value:

---

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**4. Income and Expenses**

List the current monthly income sources of the Respondent:

\$ \_\_\_\_\_ from Social Security.

\$ \_\_\_\_\_ from pension/retirement.

\$ \_\_\_\_\_ from investment accounts.

\$ \_\_\_\_\_ from rental properties.

\$ \_\_\_\_\_ from trust income.

\$ \_\_\_\_\_ (other not specified)

\$ \_\_\_\_\_ TOTAL INCOME

List the current monthly expenses of the Respondent:

\$ \_\_\_\_\_ for allowance (cash/personal spending).

\$ \_\_\_\_\_ for burial/pre-need policy.

\$ \_\_\_\_\_ for caregiver services/home health care.

\$ \_\_\_\_\_ for cable/internet/phone services.

\$ \_\_\_\_\_ for clothing needs.

\$ \_\_\_\_\_ for court approved Conservator fees.

\$ \_\_\_\_\_ gifts (birthday, holidays).

\$ \_\_\_\_\_ for court approved credit card payments.

\$ \_\_\_\_\_ for food/dining/groceries/toiletries.

\$ \_\_\_\_\_ for home maintenance/supplies.

\$ \_\_\_\_\_ for housing (mortgage/rent/care facility).

\$ \_\_\_\_\_ for insurance premiums (medical/life/property).

\$ \_\_\_\_\_ for loan payments owed by Respondent.

\$ \_\_\_\_\_ for medical expenses (co-pays, dental, physical therapy).

\$ \_\_\_\_\_ for pet/animal expenses.

\$ \_\_\_\_\_ for prescriptions and medical supplies.

\$ \_\_\_\_\_ for professional services (accountant, attorney). *All attorney fees must be approved by the Court.*

\$ \_\_\_\_\_ for taxes (property, income).

\$ \_\_\_\_\_ for transportation services.

\$ \_\_\_\_\_ for tuition/school supplies.

\$ \_\_\_\_\_ for utilities (electric/gas/water).

\$ \_\_\_\_\_ for vacation expenses.

\$ \_\_\_\_\_ for vehicles expenses (maintenance/gas/tags).

\$ \_\_\_\_\_ for vehicle insurance.

\$ \_\_\_\_\_ for vehicle payments.

\$ \_\_\_\_\_ (other not specified).

\$ \_\_\_\_\_ TOTAL EXPENSES

## 5. Real Property

List the addresses of all real property the Respondent may have an interest in and state how the property is currently held. State "None" if there is no real property:

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If you plan to sell or encumber any of the Respondent's property during the period this Property Management Plan is in effect, you MUST first seek court approval to sell real property. An Amended Property Management Plan will

need to be filed after the sale takes place.

**6. Personal Property**

List the status of the Respondent's personal property listed in the Inventory:

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---

List the model and location of any vehicles owned by the Respondent:

---

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**7. Trust information**

Provide specific detail as to any trust befits the Respondent may be receiving or may be entitled to, including the name of the Trustee, the current value of the Trust assets, and the purpose of the trust, as a beneficiary or otherwise:

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**8. Burial and Pre-Need Plan:**

Provide specific details as to any burial or pre-need funeral plan in which the Respondent has interest, including the company name and funeral home:

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**9. Revisions from Last Property Management Plan:**

Detail any revisions/changes from the last Property Management Plan (i.e., opening/closing new accounts, increases/decreases in expenses, changes in investments, etc.):

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I, \_\_\_\_\_, Conservator/Guardian for Respondent,  
\_\_\_\_\_, solemnly swear and affirm that the statements provided herein are true and correct to the best of my knowledge and belief.

Respectfully submitted, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Conservator/Guardian

Sworn to and subscribed before me, this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public/Deputy Clerk

Commission Expires: \_\_\_\_\_

**IN THE CHANCERY COURT FOR RUTHERFORD COUNTY,  
TENNESSEE AT MURFREESBORO**

*All forms available online at: [www.rcchancery.com](http://www.rcchancery.com)*

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IN RE: \_\_\_\_\_ CASE NO. \_\_\_\_\_  
          **MINOR / RESPONDENT**

ACCOUNTING DATES: \_\_\_\_\_ TO \_\_\_\_\_  
(ANNUAL, INTERIM, FINAL)

AS \_\_\_\_\_ OF THE ESTATE OF  
          (CONSERVATOR/GUARDIAN)

---

THE UNDERSIGNED FIDUCIARY WOULD RESPECTFULLY STATE THAT  
HE/SHE IS CHARGEABLE WITH THE FOLLOWING INCOME BELONGING TO  
SAID ESTATE.

DATE	FROM WHOM RECEIVED	AMOUNT

TOTAL RECEIPTS \_\_\_\_\_





**YOUR FIDUCIARY ASKS CREDIT FOR THE FOLLOWING ITEMIZED EXPENDITURES\***

**EXPENDITURES**

**DATE    DEBIT OR CHECK#            TO WHOM WRITTEN    AMOUNT**

DATE	DEBIT OR CHECK#	TO WHOM WRITTEN	AMOUNT

**TOTAL EXPENDITURES \_\_\_\_\_**

{You may use as many pages as you need to list all the Respondent's expenses}

**\*DO NOT SHOW TRANSFERS BETWEEN ACCOUNTS AS EXPENDITURES\***

**SUMMARY OF ACCOUNTING**

TOTAL MONEY ON HAND AT START OF ACCOUNTING PERIOD ..... \$ \_\_\_\_\_

TOTAL MONEY RECEIVED DURING ACCOUNTING PERIOD ..... \$ \_\_\_\_\_

TOTAL ..... \$ \_\_\_\_\_

TOTAL MONEY DISBURSED DURING ACCOUNTING PERIOD ..... \$ \_\_\_\_\_

BALANCE OF ALL MONEY ON HAND AT END OF ACCOUNTING PERIOD ..... \$ \_\_\_\_\_

**ASSETS ON HAND TO REFLECT ABOVE BALANCE:  
CD'S, STOCKS, BONDS, BANK ACCOUNTS**

\*    TYPE                    NAME OF FINANCIAL INSTITUTION                    END TOTAL



**\*List each account and the ending total for the accounting period\***

**STATE OF TENNESSEE  
COUNTY OF RUTHERFORD**

I, \_\_\_\_\_, solemnly swear that the foregoing accounting of the estate of \_\_\_\_\_ exhibits a full, true and just statement of each and every asset of said estate with which I should be charged, and to the expenditures to which I am entitled, to the best of my knowledge and belief, so help me God.

\_\_\_\_\_  
**CONSERVATOR/GUARDIAN**

Subscribed and sworn to before me, this the \_\_\_\_\_ day of \_\_\_\_\_,  
20\_\_\_\_\_.

\_\_\_\_\_  
**CLERK OF THE COURT  
OR NOTARY PUBLIC**

***This must be signed  
before a notary or a  
Deputy Clerk in the  
Clerk's Office.***

**IN THE CHANCERY COURT FOR RUTHERFORD COUNTY, TENNESSEE**  
**AT MURFREESBORO**

**STATEMENT FROM CORPORATE SURETY**

*{Must be completed by the Bonding company}*

**TO THE CLERK OF THE COURT:**

We, \_\_\_\_\_ pursuant  
(Name of Corporate Surety)

to T. C. A. §34-1-111 (d), hereby submit the following statement.

That we are surety on the bond of \_\_\_\_\_  
(Name of Fiduciary)

as \_\_\_\_\_ for  
(Conservator/Guardian)

\_\_\_\_\_  
(Respondent/Minor)

and that the bond is presently in the amount of \$ \_\_\_\_\_.

**We further state that said bond is in force for the next annual period, and will remain in effect until Surety is discharged by Court Order.**

This the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(Name of Corporate Surety)

By: \_\_\_\_\_  
Attorney in Fact

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**IN THE CHANCERY COURT FOR RUTHERFORD COUNTY, TENNESSEE**  
**AT MURFREESBORO**

**STATEMENT OF FIDUCIARY AS TO**  
**PHYSICAL OR MENTAL CONDITION OF THE PERSON WITH A DISABILITY**  
**T.C.A. § 34-1-111(c)(2)**

**IN RE:** \_\_\_\_\_ **CASE NO.** \_\_\_\_\_  
**RESPONDENT**

Comes now, \_\_\_\_\_, the duly appointed and qualified Conservator of \_\_\_\_\_, and would respectfully show unto the Court the following:

That the Respondent, \_\_\_\_\_ continues to need a Conservator due to \_\_\_\_\_

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

**(Specify physical or mental condition of the disabled person)**

That the Respondent is presently residing at the following address:

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

This statement is furnished to demonstrate to the Court the need, or lack of need, for the continuation of the fiduciary's services.

This the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(Conservator)

Address: \_\_\_\_\_  
Phone No: \_\_\_\_\_

**IN THE CHANCERY COURT FOR RUTHERFORD COUNTY, TENNESSEE  
AT MURFREESBORO  
T.C.A. § 34-1-111(c)(1)(C)**

**IN RE:** \_\_\_\_\_  
**MINOR / RESPONDENT**

**CASE NO.** \_\_\_\_\_

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**TAX RETURN COVERSHEET/STATEMENT**

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The Accounting must include one of the following:

- Select the box indicating that a Tax Return was completed, and attach of the latest filed Tax Return to this coversheet; or
- If no Tax Return is required, check the option indicating that no Tax Return is due, provide last year's gross income, and select the appropriate option for approval of the exemption pursuant to information provided by the IRS or T. C. A. §67-2-104.

Select the option that applies to the Respondent:

- A Tax Return was completed, and the latest IRS Tax Return is attached to this coversheet.
- No Tax Return is due.

The Respondent's income for last year was \$\_\_\_\_\_.

- IRS information is attached indicating approval or exemption; or
- IRS confirmation of approval is not available, and taxes were not filed for the Respondent for the following reason(s):

\_\_\_\_\_

Signature of Conservator/Guardian: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

**IN THE CHANCERY COURT FOR RUTHERFORD COUNTY, TENNESSEE**

**IN RE:** \_\_\_\_\_  
**MINOR / RESPONDENT**

**CASE NO.** \_\_\_\_\_

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**ELECTION OF ACCOUNTING YEAR  
T.C.A. § 34-1-111(a)**

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The undersigned was appointed Conservator for the above named  
respondent by order of this Court entered \_\_\_\_\_.

Your Conservator is presently filing an annual accounting ending  
\_\_\_\_\_ (month / day / year).

Your Conservator elects and requests the Court to allow the filing of the annual  
accounting on the basis of a year ending \_\_\_\_\_  
(month / day / year).

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**Conservator**

## Helpful Resources for Conservators and Guardians

<b>Adult Protective Services</b>	<b>1-888-277-8366</b>
<b>Area Agency on Aging/Disability</b>	<b>1-866-836-6678</b>
<b>TennCare Medicaid/Medical Assistance</b>	<b><u><a href="http://tenncareconnect.tn.gov">tenncareconnect.tn.gov</a></u></b>
<b>TennCare Medicaid/Long-Term Services &amp; Supports</b>	<b>1-877-224-0219</b>
<b>Tennessee Department of Human Services</b>	<b><a href="http://tn.gov/humanservices.html">tn.gov/humanservices.html</a></b>
<b>Social Security Administration</b>	<b>1-800-772-1213 <a href="http://socialsecurity.gov/payee">socialsecurity.gov/payee</a></b>
<b>Department of Veterans Affairs</b>	<b>1-888-407-0144 <a href="http://benefits.va.gov/fiduciary">benefits.va.gov/fiduciary</a></b>
<b>Office of Conservatorship Management</b>	<b>615-880-3355</b>
<b>Tennessee Society of CPAS</b>	<b><a href="http://www.tspca.com">www.tspca.com</a></b>
<b>Legal Aid Society of Middle Tennessee &amp; The Cumberland</b>	<b>800-238-1443 <a href="http://las.org">http://las.org</a></b>
<b>Tennessee Alliance for Legal Services</b>	<b>615-627-0956</b>