

**IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE**

Register in Chancery  
Kent County  
38 The Green, Ste. 208  
Dover, DE 19901  
302-735-1930

Register in Chancery  
New Castle County  
500 N. King Street, Ste. 11600  
Wilmington, DE 19801  
302-255-0544

Register in Chancery  
Sussex County  
34 The Circle  
Georgetown, DE 19947  
302-856-5775

In the Matter of: \_\_\_\_\_ :  
 :  
 : C.M. # \_\_\_\_\_ :  
 a person with a disability/a minor :

**GUARDIAN’S ACCOUNT**

Accounting Number: [First, Second, Third, \_\_\_\_\_] or Final  
*Please circle or fill-in the appropriate number*

Accounting Period: \_\_\_\_\_ to \_\_\_\_\_  
*Beginning Date Ending Date*

Date Guardian(s) was/were appointed: \_\_\_\_\_

**Guardian’s Information**

Guardian’s name: \_\_\_\_\_

Guardian’s complete address: \_\_\_\_\_

Guardian’s phone number: \_\_\_\_\_

If applicable:

Co-Guardian’s name: \_\_\_\_\_

Co-Guardian’s complete address: \_\_\_\_\_

Co-Guardian’s phone number: \_\_\_\_\_

**PLEASE NOTE: THE GUARDIAN(S) MUST ATTACH TO EACH ACCOUNTING, EXCEPT THE FIRST SIX MONTH ACCOUNTING AND THE FINAL ACCOUNTING, THE ANNUAL UPDATE AND MEDICAL STATEMENT.**

*Rev. 05/2018*

In the matter of: \_\_\_\_\_, a person with a disability/a minor

**Additional Information Regarding Accountings**

(Please see the Court of Chancery Rules for further information)

The Guardian(s) is/are required to file an accounting of this estate at least once every year. The guardian(s) shall file the first accounting for a period of six months beginning with the date of his/her/their appointment as guardian(s), which accounting is due nine (9) months from his/her/their appointment. Each subsequent accounting shall cover a twelve (12) month period and shall begin on the date following the date the previous accounting ended. The annual accountings are due on or before the first business day of the calendar quarter in which the guardian was appointed, and at such other times as the Court may direct.

If additional space is required on schedules, please insert sheets of the same size. All items must be listed as separate entries (e.g. Social Security must be listed each month it was received, not as one lump payment). Spreadsheets can be filed as an attachment to any schedule.

The guardian(s) signature(s) must be notarized on either the C-16-A or C-16-B form (the last two pages of this packet).

The guardian(s) is/are required to provide cancelled checks, bank statements, receipts and any other pertinent information to show how the money of the person with a disability was used (per Chancery Rule 120).

Once your accounting has been audited by the Register in Chancery clerk, a bill will be mailed to the guardian(s); the fees are based on Chancery Rule 3(bb). In addition, the guardian(s) will be charged a \$10.00 fee for the clerk to electronically file the accounting.

Supporting documents (e.g. bank statements and receipts) are not kept by the Register in Chancery after the accounting has been reviewed by the Judicial Officer, so please select one of the following options:

As the guardian(s), I wish for all supporting documentation to be-

- Shredded by the Register in Chancery clerk
- Returned to the guardian (If you choose this box, you will be called and given thirty days to pick up the documents or they will be shredded. You may also choose to give the clerk a pre-paid envelope for the items to be returned to you.)

I have read the accounting instructions.

\_\_\_\_\_  
Guardian

\_\_\_\_\_  
Date

\_\_\_\_\_  
Co-Guardian

\_\_\_\_\_  
Date

In the matter of: \_\_\_\_\_, a person with a disability/a minor

**SUMMARY**

SCHEDULE	TITLE	VALUE
A	PRINCIPAL ON HAND	\$
B	ADDITIONS TO PRINCIPAL	\$
C	INCOME RECEIVED	\$
	TOTAL:	\$
D	DEDUCTIONS FROM PRINCIPAL	\$
E	INCOME PAID OUT	\$
	TOTAL:	\$
F	PRINCIPAL REMAINING ON HAND	\$

**\*\*\*PLEASE NOTE THAT A COPY OF ALL BANK STATEMENTS, RECEIPTS AND INVOICES PAID DURING THE ACCOUNTING PERIOD MUST BE FILED WITH THE ACCOUNTING.**

In the matter of: \_\_\_\_\_, a person with a disability/a minor

**SCHEDULE A**

AMOUNT OF PRINCIPAL ON HAND ON \_\_\_\_\_ (Date). This amount should be the same amount of the original principal reported in the inventory if this is a First Accounting or the ending principal of the last accounting. (This schedule includes all bank accounts, real estate owned by the person with a disability, household furnishings, automobiles, all miscellaneous furnishings, etc.,)

DESCRIPTION OF ASSET	VALUE
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
TOTAL:	\$

In the matter of: \_\_\_\_\_, a person with a disability/a minor



**SCHEDULE C**

INCOME RECEIVED, WHEN RECEIVED AND FROM WHAT SOURCE. This schedule should include any and all income received such as social security, pension, alimony, certificate of deposit interest, dividends and interest from stock, interest on savings accounts, income from rental properties, etc.

DATE	TRANSACTION DESCRIPTION	VALUE
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
	TOTAL:	\$

In the matter of: \_\_\_\_\_, a person with a disability/a minor

**SCHEDULE C, cont.**

INCOME RECEIVED, WHEN RECEIVED AND FROM WHAT SOURCE. This schedule should include any and all income received such as social security, pension, alimony, certificate of deposit interest, dividends and interest from stock, interest on savings accounts, income from rental properties, etc.

DATE	TRANSACTION DESCRIPTION	VALUE
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
	TOTAL:	\$

In the matter of: \_\_\_\_\_, a person with a disability/a minor

**SCHEDULE D**

DEDUCTIONS FROM PRINCIPAL, WHEN MADE AND FOR WHAT PURPOSE. This schedule should include actual losses on investments. Examples are capital losses on stocks, and/or losses from sale of property. (If a household article was appraised at \$2000.00, but sold for \$1,500.00, this would result in a \$500.00 loss).

DATE	TRANSACTION DESCRIPTION	VALUE
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
	TOTAL:	\$

In the matter of: \_\_\_\_\_, a person with a disability/a minor



**SCHEDULE E**

INCOME PAID OUT\EXPENSES PAID, TO WHOM, WHEN PAID, AND FOR WHAT PURPOSE. This schedule should include all income paid out for the benefit of the person with a disability (also include any and all bank service charges).

DATE	CHECK #	TO WHOM/CREDITOR AND PURPOSE	AMOUNT
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
		TOTAL:	\$

In the matter of: \_\_\_\_\_, a person with a disability/a minor

**SCHEDULE E, cont.**

INCOME PAID OUT\EXPENSES PAID, TO WHOM, WHEN PAID, AND FOR WHAT PURPOSE. This schedule should include all income paid out for the benefit of the person with a disability (also include any and all bank service charges).

DATE	CHECK #	TO WHOM/CREDITOR AND PURPOSE	AMOUNT
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
		TOTAL:	\$

In the matter of: \_\_\_\_\_, a person with a disability/a minor



**SCHEDULE F**

PRINCIPAL ON HAND AT THE END OF THE ACCOUNTING PERIOD. This schedule should include the remaining balance in all bank accounts after all deductions and additions are made. This schedule should also include any real or personal property of the person with a disability that is still in their possession (which has not been sold). Please include the source and the amount.

SOURCE	VALUE
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
TOTAL:	\$

In the matter of: \_\_\_\_\_, a person with a disability/a minor

**LIST OF BENEFICIARIES/INTERESTED PARTIES**

The following is a list of any and all next-of-kin and any beneficiaries over the age of eighteen in regard to the guardianship created for the benefit of the person with a disability. If the beneficiary is under the age of eighteen, then the name and address of his or her guardian should be provided.

	Name of Beneficiary	Address of Beneficiary	Relationship
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

In the matter of: \_\_\_\_\_, a person with a disability/a minor

### **Instructions for notifying next-of-kin of accounting**

Court of Chancery Rule 119 states that all next-of-kin must receive notice when the accounting is filed. Next-of-kin is generally defined as the spouse, children, parents and/or siblings of the person with a disability. Please note that anyone who was listed on the original petition as next-of-kin must receive notice of the accounting. The guardian must make every attempt to provide an up-to-date address for all next-of-kin. Should a family member pass away, a copy of a death certificate should be provided to the Court.

The next-of-kin can be notified of the accounting in one of the two following ways:

- 1) Any next-of-kin can sign and have notarized the attached waiver of notice and consent to the accounting or
- 2) For any next-of-kin where a consent is not attached, the Register in Chancery accounting clerk will mail a notice to them. The next-of-kin will have thirty (30) days to go to the Register's Office to view the accounting and file any objection to the accounting. If the next-of-kin does nothing after receiving the notice, the accounting will be presented to the Judicial Officer to review after the thirty (30) day notice period ends.

In the matter of: \_\_\_\_\_, a person with a disability/a minor

**IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE**

IN THE MATTER OF:

\_\_\_\_\_  
A person with a disability

:  
:  
:  
:

C.M. # \_\_\_\_\_

**WAIVER OF NOTICE AND CONSENT TO THE \_\_\_\_\_ ACCOUNTING**

I, \_\_\_\_\_, do hereby waive my right to notice of the guardian's \_\_\_\_\_ accounting.

\_\_\_\_\_  
Date

\_\_\_\_\_  
(Signature)

STATE OF \_\_\_\_\_ :

COUNTY OF \_\_\_\_\_ :

This instrument was acknowledged before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by \_\_\_\_\_ [Name of affiant].

\_\_\_\_\_  
Notary Public/Chancery Court Clerk

In the matter of: \_\_\_\_\_, a person with a disability/a minor

All accountings EXCEPT Final (C-16-A Form)

\_\_\_\_\_ Account

Guardianship Case # \_\_\_\_\_

**COURT OF CHANCERY, REGISTER IN CHANCERY  
STATE OF DELAWARE**

\_\_\_\_\_, guardian, duly qualified according to law, deposes and says that the foregoing is just and true to the best of his/her knowledge and belief.

\_\_\_\_\_  
Guardian

\_\_\_\_\_  
Co-Guardian

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_ A.D. 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Notary Public

I, \_\_\_\_\_, in the Register in Chancery, do hereby certify that I have examined the foregoing account, tried the calculations and additions, compared the vouchers and find the same correct as shown.

\_\_\_\_\_  
Court Clerk

\_\_\_\_\_  
Register in Chancery

And further, that on the \_\_\_ day of \_\_\_\_\_ A.D. 20\_\_\_\_, I did send by mail to the beneficiary(ies) at their addresses shown in the accounting a notice that said account had been filed and would remain open for inspection and exception of any interested party for thirty days from said date; and that no exceptions thereto have been filed to the \_\_\_ day of \_\_\_\_\_ A.D.20\_\_\_\_\_.

\_\_\_\_\_  
Court Clerk

\_\_\_\_\_  
Register in Chancery

And now, to-wit, this \_\_\_ day of \_\_\_\_\_ A.D.20\_\_\_\_, the foregoing account having been examined and neither the guardian/trustee nor any party of interest has requested that the investment of the principal be approved or disapproved, it is therefore ordered by the Court that the remainder of the account be and hereby is approved, without passing upon the manner in which the principal has been or is now invested.

\_\_\_\_\_  
Master in Chancery

In the matter of: \_\_\_\_\_, a person with a disability/a minor



For Final Accountings Only (C-16-B Form)  
Guardianship Case # \_\_\_\_\_

**COURT OF CHANCERY, REGISTER IN CHANCERY  
STATE OF DELAWARE**

\_\_\_\_\_, Guardian, duly qualified according to law, deposes and says that the foregoing account is just and true to the best of his/her knowledge and belief.

\_\_\_\_\_  
Guardian Co-Guardian

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_ A.D. 20\_\_\_\_.

\_\_\_\_\_  
Notary Public Notary Public

I, \_\_\_\_\_, in the Register in Chancery, do hereby certify that I have examined the foregoing account, tried the calculations and additions, have compared the vouchers and find the same correct as shown.

\_\_\_\_\_  
Court Clerk Register in Chancery

And further, that on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, I did send by mail to the beneficiary(ies) at their addresses shown in the accounting a notice that said account had been filed and would remain open for inspection and exception of any interested party for thirty days from said date; and that no exceptions thereto have been filed to this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Court Clerk Register in Chancery

This \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the foregoing account has been examined and neither the trustee nor any party of interest has requested that the investment of the principal be approved or disapproved; it is therefore ordered by the Court that the remainder of the account be and hereby is approved, without passing upon the manner in which the principal has been or is now invested. **Upon the approval of the Petition to Terminate, the fiduciary will be discharged and the bond cancelled.**

\_\_\_\_\_  
Master in Chancery

In the matter of: \_\_\_\_\_, a person with a disability/a minor