

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 THE ANNUAL UPDATE AND MEDICAL STATEMENT TO EACH ACCOUNTING, EXCEPT THE FIRST SIX MONTH ACCOUNTING AND THE FINAL ACCOUNTING.

*Form CM22
Rev. 07/2023*

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) must sign either the C-16-A or C-16-B form (the last two pages of this packet), but the form does not need to be notarized.

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 or sent a letter 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 B

ADDITIONS TO PRINCIPAL, WHEN MADE, AND THE SOURCE FROM WHICH THEY WERE OBTAINED. This should include Capital Gain in stock, sale of real estate, etc. Please state: (1) the date of the transaction, (2) the description of the investment and (3) the gain realized.

DATE OF TRANSACTION	DESCRIPTION OF INVESTMENT	GAIN REALIZED
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
	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 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: _____ :
: _____ :
_____ : C.M. #: _____
A person with a disability :

WAIVER OF NOTICE AND CONSENT TO THE _____ ACCOUNTING

I, _____, whose relationship to the
person with a disability is that of _____ (e.g.
mother, brother), hereby waive my right to notice of the guardian's(s')
_____ [insert number] accounting.

I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct.

Executed on the _____ day of _____ (month) _____ (year).

_____ (Printed Name)

_____ (Signature)

Address: _____

Phone Number: _____

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(s), duly qualified according to law, declare that the foregoing is just and true to the best of his/her knowledge and belief.

Guardian	Co-Guardian (if applicable)
I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct. Executed on the _____ day of _____ (month) _____ (year). _____ (Printed Name) _____ (Signature)	I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct. Executed on the _____ day of _____ (month) _____ (year). _____ (Printed Name) _____ (Signature)

I, _____, in the Register in Chancery, do hereby certify that I have examined the foregoing accounting, 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 accounting 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, this ___ day of _____ A.D.20____, the foregoing accounting 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.

Magistrate in Chancery

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

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

_____, guardian(s), duly qualified according to law, declare that the foregoing account is just and true to the best of his/her knowledge and belief.

Guardian	Co-Guardian (if applicable)
I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct. Executed on the _____ day of _____ (month) _____ (year). _____ (Printed Name) _____ (Signature)	I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct. Executed on the _____ day of _____ (month) _____ (year). _____ (Printed Name) _____ (Signature)

I, _____, in the Register in Chancery, do hereby certify that I have examined the foregoing accounting, 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 accounting 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 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 accounting 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.**

Magistrate in Chancery

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