

**SUPERIOR COURT OF WASHINGTON  
IN AND FOR SNOHOMISH COUNTY**

**In matter of the**  
 **Guardianship of :**  
 **Settlement for:**

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

**Incapacitated Person(s)**

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

**TRUSTEE(S) ACCOUNTING GR 1B 01-09**

**Covering Period:**

**From** \_\_\_\_\_

**To:** \_\_\_\_\_

---

**(To be completed and signed by Trustee(s) – see attached instructions)**

Name(s) of Trustee(s)  
\_\_\_\_\_  
\_\_\_\_\_

Contact Information for Trustee(s)

P.O. Address \_\_\_\_\_

Telephone/e-mail \_\_\_\_\_

Name(s) of I.P. Beneficiary(s)  
\_\_\_\_\_

Nature of Trust     Special Needs     Other (describe) \_\_\_\_\_

Period of Attached Accounting (See 2(a) of Instructions)

From \_\_\_\_\_ To \_\_\_\_\_

I/We declare under penalty of perjury as defined by the laws of the State of Washington that the foregoing including the attached Trustee(s) accounting is true and correct.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_

\_\_\_\_\_  
signature

\_\_\_\_\_  
printed name

\_\_\_\_\_  
signature

\_\_\_\_\_  
printed name

Trustee(s) or authorized representative

## INSTRUCTIONS

(1) **PURPOSE** This form is to be filled out and attached as a cover sheet to an accounting made by or on behalf of the Trustee(s) of a trust approved by or otherwise under the jurisdiction of the court in the above entitled matter; and one or more beneficiaries thereof is an Incapacitated Person (IP), defined herein as a minor or an adult for whom a Guardian has been appointed. Such trusts are normally under court jurisdiction through Guardianship or Probate proceedings or a Civil proceeding in which the proceeds of a financial recovery for the IP have been placed in trust by court order.

This form is normally forwarded to Guardians or Trustees for IP(s) in cases where the Trustee(s) for the IP(s) have not already filed an accounting for the period in question with the court in the appropriate case having jurisdiction of the trust. If you believe such has been filed, please contact the Snohomish County Superior Court's Guardianship Monitoring Program (GMP). (See Section (4) below for contact information.)

(2) **FORM OF TRUST ACCOUNTING** There is no standard form. Please attach your form to this document. It should contain the following information (see Trustees Accounting Act, Revised Code of Washington RCW 11.106.030):

(a) **Period Covered** All financial activity of the trust from either the date of inception of the trust or, in cases where the Trustee(s) have filed prior accountings, the day following the ending date of the last previous accounting, to the date indicated by you in your current accounting. *(These dates should also be inserted in the blanks under the Case No. above.)*

(b) **Content of the Accounting** The accounting should contain the following information in all cases:

(i) **The assets** and values thereof in the trust on its beginning date as shown in the trust or the ending date of the last accounting submitted, whichever is later.

(ii) **Income received** during the accounting period, with sources, including sales of assets and additional contributions to the trust.

(iii) **Disbursements from** the trust during the accounting period and purposes thereof, including sale or other transfer of assets from the trust.

(iv) **The assets and value of the trust on the ending date** of the current accounting.

*Note: (i) plus (ii) minus (iii) should substantially equal (iv) but may have to be adjusted to reflect fluctuating market values or depreciation.)*

(c) **Valuation of Assets**

(i) For assets with fluctuating market value, e.g. real estate, securities, etc., indicate whether your figure(s) used are based on cost, or value when placed in trust, or market value on the applicable dates, and the amount of gain/loss attributable to such fluctuations during the accounting period.

(ii) For depreciable assets, e.g. ramped vans, etc., title to which remains with the trust, indicate whether based on cost or market value and the amount of depreciation over the accounting period, if any.

(d) **Disbursements**

Disbursements from the trust during the accounting period shall be reported and separately categorized as follows:

(i) **Trust Overhead**. All sums paid as fees to the trustee(s), attorneys, accountants or other providers of professional services and for other costs associated with such services, including the name(s) of the payees, amounts paid to each, and a brief description of services rendered or costs incurred.

(ii) **To or for the benefit of the Trust beneficiary(s)** itemized by category. The categories to be reported will vary from one case to another, depending on the terms of the trust and/or any controlling court orders, and the particular needs of the beneficiary. Typical, but not exclusive categories are: trust payments for medical/dental care and equipment, education and retraining, travel and recreation;, living expenses, etc.

(iii) **Value as of last Accounting Report (or estimated value on date acquired by trust)** of sales or transfers of non-cash trust assets (the proceeds of which are accounted for as sales under (b)(ii) above).

**(3) SPECIAL INSTRUCTIONS FOR GUARDIANS**

(a) **For Guardian(s) of the IP's Estate Who Are Also a Trustee**

Maintain and provide separate accountings of assets, income and disbursements which you manage for the IP as his/her Guardian and report the same in your periodic guardianship accounting form submitted to the court. Use this form and its attachment to report the financial activity and status of the trust. **Do not** mix the two together – keep them separate.

(b) **For Guardians Who Are Not a Trustee**

If the Trustee(s) have not already filed their periodic accounting with the court, it is your duty as the legal representative of the IP to request on behalf of the IP that the Trustee(s) provide you with an annual accounting per RCW 11.106.020 and .040. You should forward this form, with your request, to the Trustee(s). The Trustee(s) should complete and sign page 1, to which their accounting should be attached, and deliver it to you as guardian for the IP beneficiary. You should then forward the same to the GMP (see (4) below) for review and filing.

**(4) FILING THE TRUSTEE'S REPORTS – QUESTIONS**

It is recommended that the Guardian(s), or the Trustee(s) if no guardian has been appointed, mail or deliver to the Snohomish County Superior Court's Guardianship Monitoring Program (GMP) this accounting along with the Guardian's accounting and/or Status report if also due. The GMP will review same and submit it to the court. Questions regarding these instructions or the preparation of the accounting should be submitted to the GMP, preferably by e-mail.

The GMP is a totally volunteer organization open for business between 9:00 a.m. and noon each Tuesday and Thursday. Contact information is:

Guardianship Monitoring Program

Snohomish County Courthouse

M/S #502

3000 Rockefeller Ave.

Everett, WA 98201-4060

425-388-3284

e-mail: [Guard.Monitor@co.snohomish.wa.us](mailto:Guard.Monitor@co.snohomish.wa.us)