

**Form 31.**

[Caption]

ACCOUNTING BY GUARDIAN

\_\_\_\_\_ respectfully submits to the court [his] [her] account as guardian of the estate of \_\_\_\_\_ for the period beginning on [date] and ending on [date]. This account is submitted because [insert the occasion for filing of account as set forth in Ark. Code Ann. § 28-65-320].

1. Charges to accountant: [If this is the first account, the first item should be the value of the estate as reflected by the inventory. If a subsequent account, the first item should be the balance shown on the previous account. Thereafter list separately and describe in detail (a) additional property received by accountant; (b) all income; and (c) gains from the sale, conveyance or other disposition of any property received by the accountant during the accounting period. Show the date of each transaction.]

Total charges to accountant: \$ \_\_\_\_\_

2. Credits, other than payments to distributees, to which accountant is entitled: [List separately (a) all disbursements, other than payments to distributees, and (b) all losses sustained on sales, conveyances or other dispositions of any property, describing each item in full. Show the date of each transaction.]

Total: \$ \_\_\_\_\_

3. Credits for money paid or assets delivered to distributees: [Itemize each disbursement of cash and describe in detail other assets delivered, showing opposite each asset the amount at which its value was estimated in the inventory or, if purchased by the accountant, its cost. Show the date of each transaction.]

Total: \$ \_\_\_\_\_

SUMMARY OF ACCOUNT

Charges to accountant: \$ \_\_\_\_\_

Credits as per paragraph 2: \$ \_\_\_\_\_

Credits as per paragraph 3: \$ \_\_\_\_\_

Total Credits: \$ \_\_\_\_\_

Balance remaining in hands of accountant: \$ \_\_\_\_\_

4. Description of balance remaining in hands of accountant: [List separately and describe in detail each item of property remaining in the accountant's hands, showing the inventory value or cost of each.]

5. Changes in form of assets not affecting balance: [List separately and describe in detail all changes in the form of assets resulting from collections or sales at inventory or cost value and other such transactions. Show the date of each transaction.]

6. All outstanding liabilities of the estate of which accountant has knowledge are:

Total Liabilities: \$ \_\_\_\_\_

Vouchers evidencing cash disbursements and receipts evidencing other assets delivered for which accountant has taken credit are attached to this account.

THEREFORE, having fully accounted for the administration of this estate for the period set out above, accountant requests that, after proper advertisement and notice, if any, required by the law or by the court, this account be examined, approved, and confirmed by the court, and that accountant be allowed the sum of \$ \_\_\_\_\_ as [his] [her] fee for services rendered during the period covered by this account.

Date: \_\_\_\_\_, \_\_\_\_.

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[Signature]

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[Print Name]

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[Address]

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[Telephone Number]

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[Email Address]

[Affidavit]

**Reporter's Notes to Form 31:** Pursuant to Ark. Code Ann. § 28-65-320, a guardian of the estate must file with the court annually, within 60 days after the anniversary date of his or her appointment and also within 60 days after termination of his or her guardianship, a written verified accounting. Notice of hearing of every accounting must be given to the same persons in the same manner as required in connection with the petition to appoint the guardian, except that the court may dispense with notice to a mentally incompetent ward upon a satisfactory showing that such notice would be detrimental to his or her well-being. **Note (2019):** The form was revised to provide for contact information.