

Rule Change 2003(12)

CHAPTER 27

**The Colorado
Rules of
Probate Procedure**

Rule 2. Definitions

As used in these rules, unless the context otherwise requires:

(1) "Documents" means any petition, or application, inventory, claim, accounting, notice or demand for notice, motion, and any other writing which is filed with the court.

(2) "Fiduciary" means any personal representative, guardian, conservator, trustee, and special administrator.

~~(3) "Accounting" means any written statement that substantially conforms to CPC Form 43 for decedents' estates and guardianships, CPC Form 29-CR for conservatorships, or to the 1984 version of the Uniform Fiduciary Accounting Principles and accompanying Model Account Formats as recommended by the Committee on National Fiduciary Accounting standards.~~

~~(3) "Report of condition" means a statement of a ward's current physical or mental condition, including location or residence of the ward, and any other material change of circumstance affecting the well-being of the ward.~~

~~(4) "Accounting" means any written statement required by Rules 30, 30.1 and 31 of these rules.~~

~~(5) "Code" means the "Colorado Probate Code", sections 15-10-101 et seq., C.R.S., as amended.~~

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Rule 30.1. Conservatorships - Administration and Closing

~~In directing the activities of a conservator, the court shall order as much supervision as in its judgment is necessary, after considering all relevant circumstances. Unless otherwise ordered by the court, each conservator shall file with the court an inventory and annual interim accountings.~~

~~If the court requires the conservator to file a financial plan, the plan shall set forth the protected person's income and expenses, as well as a plan for management of the estate and such other matters as the court may require. The conservator shall seek court approval before making any significant deviation from the plan.~~

Unless otherwise ordered by the court, a petition to ~~close~~ terminate a conservatorship shall be accompanied by a final ~~accounting, conservator's report and proposed schedule of~~

distribution. The protected person, if then living, and all other interested persons, if any, shall be given notice of the hearing on the petition.

~~Rule 31. Accountings and Reports of Condition by Fiduciaries~~

~~Accountings shall not be required to be filed with the court except as follows:~~

~~(a) As provided in Rule 30 of these rules for supervised administration of decedents' estates;~~

~~(b) As provided in Rule 30.1 of these rules for conservatorship estates;~~

~~(c) In guardianships, if the court determines that accountings and reports of condition shall be filed;~~

~~(d) As ordered by the court in a specific case for good cause shown.~~

~~Rule 31.1. Content of Accountings~~

~~A fiduciary account shall contain sufficient information to put the interested parties on notice as to all significant transactions affecting administration during the accounting period.~~

~~(a) Any accounting filed shall list the beginning assets, unless included in a previously filed inventory or accounting, shall show with reasonable detail the receipts and disbursements for the period covered by the accounting, shall list the assets remaining at the end of the period, and shall describe all other significant transactions affecting administration during the accounting period. Accountings shall be typed or prepared by automated data processing. In any specific case, for good cause shown, the court may require the fiduciary to produce such vouchers or other supporting evidence of payment as the court may deem sufficient.~~

~~(b) Accountings prepared and submitted for approval pursuant to this rule that substantially conform in content and format either to CPC Form 43 or to the 1984 version of the Uniform Fiduciary Accounting Principles and accompanying Model Account Formats as recommended by the Committee on National Fiduciary Accounting standards shall be considered acceptable as to both content and format for purposes of this Rule.~~

~~Rule 31.2. Approval of Accountings~~

~~Notice of hearing of a petition for approval of an accounting shall be given as required by statute if approval of~~

~~final accounting is requested, and shall be given as ordered by the court if approval of an interim accounting is requested.~~

Rule 31. Accountings

A fiduciary accounting shall contain sufficient information to put the interested parties on notice as to all significant transactions affecting administration during the accounting period.

(a) Any accounting filed shall show with reasonable detail the receipts and disbursements for the period covered by the accounting, shall list the assets remaining at the end of the period, and shall describe all other significant transactions affecting administration during the accounting period. Accountings shall be typed or prepared by automated data processing. In any specific case, for good cause shown, the court may require the fiduciary to produce such vouchers or other supporting evidence of payment as the court may deem sufficient.

(b) Accountings that substantially conform to CPC Form 43 for decedent's estates and guardianships, CPC Form 29-CR for conservatorships, or to the 1984 version of the Uniform Fiduciary Accounting Principles and accompanying Model Account Formats as recommended by the Committee on National Fiduciary Accounting standards shall be considered acceptable as to both content and format for purposes of this Rule.

(c) Notice of hearing of a petition for approval of an accounting shall be given as required by statute if approval of final accounting is requested, and shall be given as ordered by the court if approval of an interim accounting is requested.

**Amended and Adopted by the Court, En Banc June 25, 2003
effective July 1, 2003.**

BY THE COURT:

**Nancy E. Rice
Justice, Colorado Supreme Court**