PROBATE COURT OF BRYAN COUNTY
Instructions for Completing Annual/Final Return Fiduciary

1. Returns of Fiduciaries must be full, complete, and accurate. Estimates and rounding are not permitted.
2. Upon receipt of Letters of Testamentary, Letters of Administration, or Letters of Conservatorship, you should open a single bank account to deposit decedent/wards funds and pay debts. For multiple accounts, you must submit a separate Summary of Accounting (Page 3) and Transaction Registers (Pages 3 & 4) for each account which will require additional fees.
3. The return is a report of every receipt and every expenditure and is like a simple check register on a personal bank account.
4. If all funds are deposited into the account(s) and all payments are made by check or drafts from those account(s), completing the return should be no more difficult than transferring the information from the bank records to these forms.
5. It is the responsibility of the Fiduciary to fully and properly complete the returns required.

IMPORTANT: Please attach bank statements to allow verification of income and expenses. The beginning and ending balances of your report should coincide with the beginning and ending balances of the statements.

It is not the responsibility of court staff to prepare or correct returns. Incorrect, incomplete, or unbalanced returns will simply be returned to the Fiduciary for completion or correction.

IMPORTANT: All returns must be typed or legibly printed in black ink. Illegible returns will NOT be accepted for filing.

Summary of Accounting

1. Enter the name(s) of the deceased/ward at the top of Page 3 (In Re:).
2. Enter the Estate number on the line indicated.
3. Check Final or Annual to indicate the type of return.
4. Enter the Fiduciary Name on the line indicated.
5. Enter Reporting Period. If this is the first return, the beginning date will be the date of your appointment. If this is not the first return, the beginning date will be the ending date from the last return.
6. Enter the Account number on the line indicated (Multiple accounts will require separate returns).
7. BEGINNING BALANCE: If this is your first return, the Beginning Balance will be zero ($0.00). If this is NOT your first return, the Beginning Balance will be the ending Cash Balance from your previous return (Section E on Summary of Accounting).

Transaction Register Money Received

1. Enter Bank Name, Account Number and account type as indicated.
2. Enter the Total Money Received for the period covered by the return. Must include all money and accounts initially transferred to and/or deposited into the estate/conservator account(s) and all additional money received. Must include all income received from all sources and all interest paid on any accounts or deposits. **If you receive it, you must report it.**
3. Make additional copies of the register if needed. In lieu of the registers provided, you may submit computer generated spreadsheet.

Transaction Register Money Spent

1. Enter Bank Name, Account Number and account type as indicated.

2. Enter total money spent or paid out, including any amounts automatically deducted from accounts and any bank charges, check printing charges, service charges or other fees. Must also include any money paid out in cash and ATM withdrawals **(a practice discouraged by the court**). I**f you spent it, you must report it.**
3. Make additional copies of the register if needed. In lieu of the registers provided, you may submit computer generated spreadsheet.

Assets and Investments

1. List all assets of the estate to include real and personal property, investments, and indebtedness due to the estate. Additional pages may be used if necessary.
2. If you have been given the power to sell stocks, bonds, personal property, real property, and other assets, those funds should be deposited in the estate account.
3. The total value of assets will be listed in Section F of Page 3.

Verification And Certification of Mailing

A Fiduciary is required to account for the balances of all bank accounts and investment accounts in the estate by attaching the first and last statement for the reporting period for each account. The provided statements should match the beginning and ending balances for the reporting period. The Court may require you to submit all statements for each account in the estate. A Fiduciary is required to maintain the estate funds in a separate estate/conservator account and not commingle funds with the Fiduciaries funds. If a Fiduciary is required to maintain a bond, the Fiduciary is responsible for paying all premium payments until discharged or relieved of the obligation by the Court. The Fiduciary is responsible for paying all taxes, including ad valorem owed by the decedent/ward.

Serving as a Fiduciary is an important job and should be taken seriously. As a Fiduciary, you have taken an oath of office by which you have agreed to perform your duties as a Fiduciary in compliance with Georgia Law. It is YOUR DUTY to file a Return each year as long as you serve as Fiduciary. It is the responsibility of the Court and its staff to assure that EVERY Fiduciary complies with this requirement.

Failure to comply with any of the reporting requirements can subject the Fiduciary to citation to appear before the Court. The Court is granted broad discretion in dealing with Fiduciaries who fail to comply with the lawful duties and responsibilities, including failure to timely file properly completed reports. Fiduciaries may be removed from office by the Court, and the Court may take such actions as is in the Court's judgement may be appropriate under the circumstances of the case. This may include an assessment (money judgement) against a Fiduciary and the surety on the bond for any amount found by the Court to have been mismanaged or misappropriated by the Fiduciary.

The Fiduciary signature(s) on Page 7 must be in front of a notary or a clerk of this court.

Upon receipt by the Court, your return will be held 33 days to allow interested parties to file an objection to your return. If no objection is filed, the Judge will sign the return and it will be recorded in probate records. If an objection is filed, a hearing may be scheduled.

IMPORTANT: If you are a conservator, you will need to submit an Inventory and Asset Management Plan with this Return until discharged. The forms can be found at It at www.gaprobate.gov. Use form # 58 for Adult Ward and form # 59 for a Minor.

IN THE PROBATE COURT OF BRYAN COUNTY
STATE OF GEORGIA

In Re: _____ Estate No: _____

Fiduciary _____ ☐ Annual ☐ Final

Reporting Period _____ to _____
Month/Day/Year Month/Day/Year

Account Number _____ ☐ Estate ☐ Conservator

Return of Fiduciary

SUMMARY OF CASH ACCOUNTING

A. Beginning Balance (See Page 1 – Summary of Accounting)	$
B. Total Deposits/Receipts (Total from Page 4)	$
C. Subtotal (Add A to B)	$
D. Total Withdrawals/Expenditures (Total from Page 5)	$
E. Cash Balance (D - C) (Will be beginning balance next return)	$
F. Value Of Investments & Other Estate Assets (Total from Page 6)	$

Checklist

☐ **First and Last bank Statement for each Account.**

☐ **Proof of Bond Premium Payment if Required.**

☐ **Name of Bonding Company** _____

☐ **Current Bond Amount** $ _____

Transaction Register

Bank Name: _____

Account Number: _____

Account Type: ☐ Checking ☐ Savings ☐ Money Market ☐ Other

Include **ALL** sums deposited into the account, to include, but not limited to, including interest, automatic/direct deposits.

MONEY RECEIVED			
Date	**Received From – Report Income from each Source Separately.**	**Amount**	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
		$	
Total Amount Received (Insert Total in Section B of Page 3)		**$**	

Transaction Register

Bank Name: _____

Account Number: _____

Account Type: ☐ Checking ☐ Savings ☐ Money Market ☐ Other

Include **ALL** sums paid from the account.

MONEY SPENT				
Date	**To Whom Paid**	**Purpose**	**Amount**	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
			$	
Total Amount Spent (Insert Total in Section D of Page 3)			**$**	

Investments and Other Assets

Date Valued	Investments held by Broker/Institution (Stocks, bonds, etc.)	Value
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
Other Assets (Real Estate, Automobiles, Collections, Jewelry, etc.		
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
		$
	TOTAL VALUE OF INVESTMENTS & OTHER ASSETS (Insert Total in Section F Of Page 3)	$

VERIFICATION AND CERTIFICATION BY FIDUCIARY

I/We _____ being duly sworn, depose and say that I/we are the Fiduciary(s) for the above named estate/minor/ward, that I/we reside at _____
and that this is a full and true account of the estate for the period stated, to the best of my/our knowledge and belief. I/We do further certify to the Court that: all bond premiums have been paid; all income tax returns required have been filed; and all taxes due have been paid.

For purposes of contacting me/us regarding this return, my/our daytime phone number is _____ and my/our email address is _____.

I/We further certify that a copy of this Return has been mailed by me/us FCM to the beneficiary(ies) of a testate estate, the heir(s) of an intestate estate, the Guardian of the ward and the surety on the bond listed below as required by law.

Name	Address

Sworn to and subscribed before me on

This _____ day of _____, 20__.

_____

Notary public or Clerk of Probate Court

_____

Signature of Fiduciary

_____

Printed Name

_____

Signature of Co-Fiduciary

_____

Printed Name

THIS PAGE TO BE COMPLETED BY COURT STAFF

Calculation of Bond Sufficiency

Total value of personal and intangible property $_____

Plus: any other cash assets $_____

Plus: Annual Income (In Conservatorships ONLY) $_____

Total Value to be bonded $_____

Current Bond on Record dated _____ $_____

Bond Excess or Deficiency $_____

Return Audited

Audited/Approved on: _____ By: _____

Order Admitting Return to Record

The foregoing Return and its affidavit having been carefully examined and found correct and having remained on file in this office for at least 30 days and no objections having been filed, the same is allowed; and it is Ordered that said Return together with its affidavit be recorded as the law requires.

Filed: _____ _____

Billy D. Reynolds Sr., Judge

Recorded Date: _____ By: _____ Bryan County Probate Court

Order Directing the Recording of Return without Approval or Disapproval

The foregoing Return having been filed and examined and having remained on file for at least 30 days and no objection to the same having been filed, but it appearing to the Court that the return may evidence waste or mismanagement, it is ORDERED that the Return be recorded without approval or disapproval by the Court and that a copy of the same be served upon the surety on the fiduciary's bond.

Filed: _____ _____

Billy D. Reynolds Sr., Judge

Bryan County Probate Court