

**CIRCUIT COURT OF CLAY COUNTY, MISSOURI
PROBATE DIVISION**

ACCOUNTING / SETTLEMENT REQUIREMENTS

1. The date of the **first settlement/accounting** must begin with the date of appointment. All future settlements/accountings should start with the ending date of last settlement/accounting.
2. Court costs must be paid on or before filing of the settlement/accounting.
3. Receipt of payment, vouchers or canceled checks must be filed with settlement/accounting, for all disbursements. **Do not open any checking accounts that do not have cancelled checks to be returned to you monthly (a carbon copy of the check is not sufficient).**
4. The bond premium receipt must show paid to date and period payment covers.
5. Income tax must be paid or indicated that none was due. If paid from non-estate assets, a receipt is still required.
6. Cost of publication must be paid.
7. All entries made on the settlement/accounting must be clearly explained and described, including sales, redemption or renewal of certificate of deposits, bonds and other assets.
8. In Conservatorships, the attorney appointed for the ward must be paid.
9. In Conservatorships, the verifications must be filed with settlement/accounting for all assets. They must reflect the same amount as shown on the recapitulation of the settlement/accounting.
10. In Conservatorships, verification of assets may not be accepted if altered. Depository agent must initial any erasures or corrections. Do not restrict regular checking accounts.
11. In Conservatorships, the date on the verification of assets and the closing date of the settlement/accounting must be the same day.

