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Ohio Revised Code

Section 2109.302 Guardian or conservator rendering account.

Effective: January 13, 2012
Legislation: Senate Bill 124 - 129th General Assembly

(A) Every guardian or conservator shall render an account of the administration of the ward's estate at least once in each two years. The guardian or conservator shall render an account at any time other than a time otherwise mentioned in this section upon the order of the probate court issued for good cause shown either at its own instance or upon the motion of any person interested in the estate. Except as provided in division (B) of this section, every guardian or conservator shall render a final account within thirty days after completing the administration of the ward's estate or within any other period of time that the court may order.

Every account shall include an itemized statement of all receipts of the guardian or conservator during the accounting period and of all disbursements and distributions made by the guardian or conservator during the accounting period. The itemized disbursements and distributions shall be verified by vouchers or proof, except in the case of an account rendered by a corporate fiduciary subject to section 1111.28 of the Revised Code. In addition, the account shall include an itemized statement of all funds, assets, and investments of the estate known to or in the possession of the guardian or conservator at the end of the accounting period and shall show any changes in investments since the last previous account.

Every account shall be upon the signature of the guardian or conservator. When two or more guardians or conservators render an account, the court may allow the account upon the signature of one of the guardians or conservators.

Upon the filing of every account, the guardian or conservator, except a corporate fiduciary subject to section 1111.28 of the Revised Code, shall exhibit to the court for its examination both of the following: the securities shown in the account as being in the possession or under the control of the guardian or conservator, or the certificate of the person in possession of the securities, if held as collateral or pursuant to section 2109.13 or 2131.21 of the Revised Code; and a passbook or certified bank statement showing as to each depository the fund deposited to the credit of the ward's estate. The court may designate a deputy clerk, an agent of a corporate surety on the bond of the guardian or conservator, or another suitable person whom the court appoints as commissioner to make the examination and to report the person's findings to the court. If securities are located outside the county, the court may appoint a commissioner or request another probate court to make the examination and to

report its findings to the court. The court may examine the guardian or conservator under oath concerning the account.

If a guardian or conservator is authorized by law to distribute the assets of the estate, in whole or in part, the guardian or conservator may do so and include a report of the distribution in the guardian's or conservator's succeeding account.

(B)(1) The court may waive, by order, an account that division (A) of this section requires of a guardian of the estate or of a guardian of the person and estate, other than an account made pursuant to court order, if any of the following circumstances apply:

(a) The assets of the estate consist entirely of real property.

(b) The assets of the estate consist entirely of personal property, that property is held by a bank, savings and loan association, or trust company in accordance with section 2109.13 of the Revised Code, and the court has authorized expenditures of not more than ten thousand dollars annually for the support, maintenance, or, if applicable, education of the ward.

(c) The assets of the estate consist entirely of real property and of personal property that is held by a bank, savings and loan association, or trust company in accordance with section 2109.13 of the Revised Code, and the court has authorized expenditures of not more than ten thousand dollars annually for the support, maintenance, or, if applicable, education of the ward.

(2) The order of a court entered pursuant to division (B)(1) of this section is prima-facie evidence that a guardian of the estate or a guardian of the person and estate has authority to make expenditures as described in divisions (B)(1)(b) and (c) of this section.

(3) Notwithstanding the requirements for accounts by other guardians under this section, a guardian of the person is not required to render an account except upon an order of the court that the court issues for good cause shown either at its own instance or upon the motion of any person interested in the estate.