

EXHIBIT B

ACCOUNT CHECKLIST FOR CONSERVATOR

Account Summary Form

- _____ Completed with original signature(s) and one copy. Please sign in blue ink.
- _____ **Beginning Assets** match the Inventory value (if First Account) or Last Account Assets on Hand figure (if 2nd or subsequent account).
- _____ Lines 5 and 10 balance to the penny without any forced adjustments.
- _____ Itemized list provided for each figure on Account Summary Form.
- _____ **Receipts** listed by date, in chronological order, with description of credit and amount.
- _____ **Gains on Asset Sales** reflects the inventory/carrying value and gross sale price (number of shares & price per share) for each sale. List any fees in **Disbursements**.
- _____ **Adjustments** reflect the inventory/carrying value, the corrected/adjusted value together with the reason for the adjustment.
- _____ **Disbursements** are listed by date, in chronological order, together with the payee, description of charge, amount paid and check number, if any.
- _____ **Losses on Asset Sales** reflect the inventory/carrying value and gross sale price (number of shares & price per share) for each sale. List any fees in **Disbursements**.
- _____ **Distributions** are listed by date, in chronological order, and include payee and amount. You will only have distributions if this is a final account.
- _____ **Assets on Hand** reflect the inventory/carrying value and the fair market value for each asset. If it is a final account, there will be zero assets on hand.

ONE (1) set of backup documents to include:

- _____ Cancelled check or check image for each disbursement.
- _____ Bank and/or brokerage statements for all accounts listed on the Inventory from the date of qualification through the end of the accounting period or closing of the account(s).
- _____ Invoice, receipt or similar voucher for each disbursement.
- _____ Settlement Statement, if real estate was sold.
- _____ Filing Fee – check made payable to the Commissioner of Accounts. We are unable to accept credit cards.