

**387.175 Accountings of the execution of the trust.**

A guardian and conservator shall file accounts of the execution of the guardian's or conservator's trust. The accountings shall be subject to the provisions of KRS 395.610 to 395.657 and KRS 395.990, and shall be made in accordance with those provisions, except as follows:

- (a) An accounting of a guardian or conservator shall be filed one (1) year after appointment of the guardian or conservator, and annually thereafter unless the ward's net estate is five thousand dollars (\$5,000) or less, in which case the accounting shall be made on a biennial basis;
- (b) Each accounting shall include, in addition to the items specified in KRS 395.610, a plan for preserving and maintaining the estate under the control or supervision of the guardian or conservator. This subsection shall not be applicable to estates of wards with a net value of five thousand dollars (\$5,000) or less.

**Effective:** July 13, 1990

**History:** Created 1990 Ky. Acts ch. 487, sec. 17, effective July 13, 1990.