

Accounting

Superior Court of the District of Columbia

PROBATE DIVISION

Estate of _____

No. _____

_____ Accounting of _____
(First, Second, etc.) *(Name of Fiduciary) (Fiduciary Capacity)*

For period beginning _____ 20____, and ending _____ 20____

NOTE: The following "Summary of Transactions" should be used for all Guardianships, Conservatorships, Committeeships and Income portion of trusts. Transactions affecting trust principal (corpus) should be recorded in the "Summary of Transactions" on Page 2.

SUMMARY OF TRANSACTIONS	Debit(s) (Receipts)	Credit(s) (Disbursements)
Receipts:		
Total from Schedule "A"		
Beginning Balance.....	\$	
Total from Schedule "B"		
Dividend Balance.....		
Total from Schedule "C"		
Interest Income.....		
Total from Schedule "D"		
Annuity Income.....		
Total from Schedule "E"		
Rental Income.....		
Total from Schedule "F"		
Other Collections.....		
Total from Schedule "G"		
Gain.....		
Disbursements:		
Total from Schedule "G"		
Losses.....		\$
Total from Schedule "H"		
Administrative Expenses.....		
Total from Schedule "I"		
Rental Property Expenses.....		
Total from Schedule "J"		
Other Disbursements.....		
Total from Schedule "K"		
Maintenance and Care Expenses - Distributions.....		
Total from Schedule "L"		
Ending Balance.....		
Totals (Columns must agree).....	\$	\$

SCHEDULE "A"
BEGINNING BALANCE

List below the assets held at the beginning of the accounting. In the First Accounting, these would be the assets held or in existence on the date of Appointment of Qualification. Each asset must be listed separately and described fully. In Guardianship, Conservatorship and Committeeship cases, include all personal property. In Trusteeship cases, include personal and real property.

Example:

600 shares XYZ Co., common stock

Carrying value
\$8,000.00

NOTE: In Trust cases if both principal and Income items are included they should be stated separately and carried forward to the proper summary.

	Carrying Value
	\$
If continuation sheet(s) are used, enter total of same here.	\$
Total (carry forward to summary).	\$

SCHEDULE "B"
DIVIDEND INCOME

List below the source of each dividend received, the amount of same, and the date of payment.

Example:

100 shares common stock of

XYZ Co.

March 30, 19__

\$30.00

June 30, 19__

30.00

Sept. 30, 19__

35.00

Dec. 31, 19__

35.00

130.00

	Receipts
	\$
If continuation sheet(s) are used, enter total of same here.	\$
Total (carry forward to summary).	\$

SCHEDULE "C"
INTEREST INCOME

List below the source of each interest payment received, the amount of same, and the date of payment.

Example:

ABC Bank:

March 30, 19__

\$30.00

June 30, 19__

30.00

Sept. 30, 19__

30.00

Dec. 31, 19__

40.00

130.00

	Receipts
	\$
If continuation sheet(s) are used, enter total of same here.	\$
Total (carry forward to summary).	\$

SCHEDULE "D"

ANNUITY INCOME

List below each annuity pension, etc., identifying each as to source, period or months covered and the rate of same.

Example:

Social Security benefits for the

Calendar months of June 19__ through May 19__

12 months as follows:

5 at \$130.00 (136.70 Less 6.70 Insurance Premium)

\$650.00

7 at 140.00 (146.70 Less 6.70 Insurance Premium)

980.00

\$1630.00

		Receipts
		\$
If continuation sheet(s) are used, enter total of same here.		\$
Total (carry forward to summary).		\$

SCHEDULE "E"

RENTAL INCOME

List below each parcel of real estate, or rental unit, the period covered, the gross rent collections and the amount of same. If the property is not rented or was only partially rented, please indicate and explain the reason(s) therefor:

Example:

ABC Bank:

1111 - 99th Street, for the months of

June 19__ through May 19__, at \$300.00

\$3,600.00

		Receipts
		\$
If continuation sheet(s) are used, enter total of same here.		\$
Total (carry forward to summary).		\$

SCHEDULE "F"
OTHER COLLECTIONS

List in detail below, the source(s) and amount(s) of all other collections not appropriate for inclusion in Schedules "B", "C", "D", "E", or "G". This would include insurance, reimbursements, refunds, additional assets, proceeds from sale of real estate, etc.

NOTE: In Trust cases if both principal and Income items are included they should be stated separately and carried forward to the proper summary.

	Receipts
	\$
If continuation sheet(s) are used, enter total of same here.	\$
Total (carry forward to summary).	\$

SCHEDULE "H"
ADMINISTRATIVE EXPENSES

List in detail below each expenditure of an administrative nature. This would include attorney's fees, audit fees, bond premium, bank service charges, court costs, etc.

NOTE: In Trust cases if both principal and Income items are included they should be stated separately and carried forward to the proper summary.

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here.	\$
Total (carry forward to summary).	\$

SCHEDULE "I"
RENTAL PROPERTY EXPENSES

List in detail below, all expenditures related to rental property(ies). If the expenses relate to more than one property, the expenses should be grouped as to each property.

NOTE: In Trust cases if both principal and Income items are included they should be stated separately and carried forward to the proper summary.

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here.	\$
Total (carry forward to summary).	\$

SCHEDULE "J"

OTHER DISBURSEMENTS

List in detail below, all other disbursements or credits which cannot properly be included in schedules "G", "H", "I", or "K".

NOTE: In Trust cases if both principal and Income items are included they should be stated separately and carried forward to the proper summary.

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here.	\$
Total (carry forward to summary).	\$

SCHEDULE "K"

MAINTENANCE AND CARE EXPENSES

List in detail below, all expenditures to the maintenance and care of Wards in Guardianship, Conservatorship and Committeeship cases. In Trust cases, list all distributions to beneficiaries.

NOTE: In Trust cases if both principal and Income items are included they should be stated separately and carried forward to the proper summary.

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here.	\$
Total (carry forward to summary).	\$

SCHEDULE "L"

List below the assets held at the end of the accounting period. Each asset must be listed separately and described fully. In Guardianship, Conservatorship and Committeeship Cases, include all personal property. In Trusteeship Cases, include all personal and real property. The Fair Market Value should be as of the closing date of the accounting.

Carrying
Value

Fair Market
Value

Example:

500 shs., XYZ Co., common stock
 Cert No. 177253 100 shs. dated 11-1-66
 187644 200 shs. dated 9-5-69
 197223 200 shs. dated 12-2-70

\$5,000.00

\$10,000.00

NOTE: In Trust cases if both principal and Income items are included they should be stated separately and carried forward to the proper summary

	Carrying Value	Fair Market Value
	\$	\$
If continuation sheet(s) are used, enter total of same here.	\$	\$
Total (carry forward to summary)	\$	\$

