

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.

Table with 3 columns: SUMMARY OF TRANSACTIONS, Debit(s) (Receipts), and Credit(s) (Disbursements). Rows include Receipts (Beginning Balance, Dividend Balance, Interest Income, Annuity Income, Rental Income, Other Collections, Gain) and Disbursements (Losses, Administrative Expenses, Rental Property Expenses, Other Disbursements, Maintenance and Care Expenses - Distributions, Ending Balance). Totals row at the bottom.

**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. ....	\$
<b>Total</b> (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

	<b>Receipts</b>
	\$
If continuation sheet(s) are used, enter total of same here. ....	\$
<b>Total</b> (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

	<b>Receipts</b>
	\$
If continuation sheet(s) are used, enter total of same here. ....	\$
<b>Total</b> (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.

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

**SCHEDULE "G"**  
**GAINS AND LOSSES**

List in detail below, all security or other transaction(s). If same resulted in a gain or loss, the amount of such gain or loss should be extended to the appropriate column.

Example:

19\_\_\_\_  
9/30 100 shares XYZ Co., common sold for \$3,000.00  
100 shares XYZ Co., common carried  
at 2,500.00  
Net Gain

\$500.00

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

	Gains	Losses
	\$	\$
If continuation sheet(s) are used, enter total of same here. ....	\$	
<b>Total</b> (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. ....	\$
<b>Total</b> (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. ....	\$
<b>Total</b> (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. ....	\$
<b>Total</b> (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. ....	\$
<b>Total</b> (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. ....	\$	\$
<b>Total</b> (carry forward to summary).....	\$	\$

Lot 4008, Square 42, improved  
 by premises 722 Easy Lane,  
 Washington, D.C. Rented  
 for \$250.00 per month

**REAL ESTATE**  
 (IF NOT INCLUDED IN SCHEDULE "L")

\$10,000

None

Unknown

COMPLETE LOCATION AND DESCRIPTION	Assessed Value	Encumbrance (Mortgage Lien, Etc.)	Market Value If Known
	\$	\$	\$
<b>COLUMN TOTALS.</b> .....	\$	\$	\$

The foregoing securities are kept or deposited at \_\_\_\_\_

in the name of \_\_\_\_\_

The penalty of my undertaking is \$ \_\_\_\_\_

The original undertaking was filed on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

The surety is \_\_\_\_\_

**District of Columbia. to wit:**

I/we the undersigned, \_\_\_\_\_  
 (Type or Print Plainly)

do solemnly swear that the foregoing accounting is just and true, and that \_\_\_\_\_  
 have bona fide paid, or secured to be paid, the several sums for which \_\_\_\_\_ claim credit  
 and allowance.

(Address)

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, A.D. 20 \_\_\_\_\_

\_\_\_\_\_  
 Notary Public/Register of Wills/Clerk

**Superior Court of the District of Columbia**  
**PROBATE DIVISION**

On this \_\_\_\_\_ day of \_\_\_\_\_, A.D. 20 \_\_\_\_\_

the foregoing account, being now presented for approval, the same is after examination by the Court, approved and passed.

\_\_\_\_\_  
 Judge.