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 "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.	$	
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	$5,000.00	$10,000.00
Cert No. 177253 100 shs. dated 11-1-66		
187644 200 shs. dated 9-5-69		
197223 200 shs. dated 12-2-70		

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).	$	$

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**
	$	$	$
COLUMN TOTALS.....	$	$	$

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.