

# Superior Court of the District of Columbia

## PROBATE DIVISION

Estate of \_\_\_\_\_ Case Year \_\_\_\_\_ Case Type \_\_\_\_\_ Case 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. Transaction affecting trust principal (corpus) should be recorded in the "Summary of Transactions" on Page 2.

SUMMARY OF TRANSACTIONS	Debit(s) Receipts	Credit(s) (Disbursements)
<b>Receipts:</b>		
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.....		
<b>Disbursements:</b>		
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.....		
<b>Totals</b> (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.

	<b>Carrying Value</b>
	\$
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

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

	<b>Receipts</b>
	\$
If continuation sheet(s) are used, enter total of same here.....	\$
<b>Total</b> (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 collection and the amount of same. If the property is not rented or was only partially rented, please indicate and explain the reason(s) therefore:

Example:

ABC Bank:  
 1111 – 99<sup>th</sup> 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 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.

	<b>Disbursements</b>
	\$
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.

	<b>Disbursements</b>
	\$
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.

	<b>Disbursements</b>
	\$
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 Ward in Guardianship, Conservatorship and Committeship 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.

	<b>Disbursements</b>
	\$
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	\$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	\$	\$
<b>Total</b> (carry forward to summary) .....	\$	\$

Lot 4008, Square 42, improved  
 by premises 722 Easy Lane,  
 Washington, DC 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.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Typed Name

\_\_\_\_\_  
Address (actual address/not Post Office Box)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
E-mail Address

\_\_\_\_\_  
Bar Number (if filer is an attorney)

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 presented for approval, the same is after examination  
by the Court, approved and passed.

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*Judge*