

In the Matter of Terry V. Sampleton (fictional), a Protected Individual

First account of Kim O. Example, Conservator
For the period January 1, 2025 through December 31, 2025

Matter	In the Matter of Terry V. Sampleton (fictional), a Protected Individual
Type	Conservatorship / guardianship of the estate of an adult
Fiduciary	Kim O. Example, Conservator
Account period	January 1, 2025 through December 31, 2025
Account	First account
Court	Probate Court, County of Exemplar, Michigan (fictional)
Format	Michigan account of fiduciary (Form PC 583 structure)

The purpose of this accounting is to show all transactions during the period it covers and the assets on hand at its close. It consists of a summary and the schedules that support each summary line. Please read it carefully. Questions should go to the fiduciary named above.

Reconciliation status. Balanced and reconciled: total charges equal total credits to the cent, and every account ties to its statements.

Format. Balance on hand from inventory or last account, income/gain/other receipts (Column 1), expenses/losses/other disbursements (Column 2), balance on hand, and itemized assets, in the structure of SCAO Form PC 583; trust reports include the elements of MCL 700.7814(3).

Sources. SCAO Form PC 583; MCR 5.310(C); MCL 700.7814 (trustee reports); MCL 555.501 et seq. (principal and income)

Prepared by the fiduciary using Summafolio software. Summafolio is not a law firm or accounting firm and does not provide legal, tax or investment advice. The fiduciary is responsible for reviewing, signing and filing this account.

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SAMPLE: FICTIONAL DATA

ACCOUNT SUMMARY

	Amount	Sched.
a. Balance on hand from last account, or value of inventory if first account	43,420.00	4
b. Income, gain and other receipts	40,865.60	1
c. Subtotal	84,285.60	
d. Expenses, losses, distributions and other disbursements	41,046.80	2
e. Balance of assets on hand (must equal itemized assets)	43,238.80	3

Notes

• PC 583 periods may not exceed 12 months. In conservatorships, financial institution statements or a verification of funds must accompany the account.

SCHEDULE 1: INCOME, GAIN AND OTHER RECEIPTS

Date	Description	Account	Amount
01/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
01/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
02/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
02/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
03/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
03/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
04/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
04/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
05/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
05/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
06/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
06/02/2025	Certificate of deposit 9001 interest at maturity	Great Example Credit Union Conservatorship Checking **3344	875.00
06/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
07/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
07/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
08/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
08/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
09/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
09/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
10/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55
10/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking **3344	1,912.00
11/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking **3344	1,420.55

Date	Description	Account	Amount
11/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking ••3344	1,912.00
12/01/2025	Example Pension Plan annuity	Great Example Credit Union Conservatorship Checking ••3344	1,420.55
12/03/2025	SSA TREAS 310 XXSOC SEC benefit	Great Example Credit Union Conservatorship Checking ••3344	1,912.00
Total column 1			40,865.60

SAMPLE: FICTIONAL DATA

SCHEDULE 2: EXPENSES, LOSSES, DISTRIBUTIONS AND OTHER DISBURSEMENTS

Date	Description	Account	Amount
01/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
01/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
02/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
02/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
03/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
03/10/2025	Conservator fee per court order (Kim O. Example)	Great Example Credit Union Conservatorship Checking ••3344	1,800.00
03/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
04/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
04/14/2025	IRS USATAXPYMT 1040 balance due	Great Example Credit Union Conservatorship Checking ••3344	410.00
04/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
05/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
05/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
06/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
06/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
07/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
07/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
08/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
08/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
09/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
09/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
10/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
10/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40

Date	Description	Account	Amount
11/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
11/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
12/05/2025	Maple Example Assisted Living monthly care	Great Example Credit Union Conservatorship Checking ••3344	3,150.00
12/15/2025	Sample Pharmacy prescriptions	Great Example Credit Union Conservatorship Checking ••3344	86.40
Total column 2			41,046.80

SAMPLE: FICTIONAL DATA

SCHEDULE 3: ITEMIZED ASSETS REMAINING AT END OF ACCOUNTING PERIOD

Asset	Where held	Basis source	Carry value	Current value
Cash; Great Example Credit Union Conservatorship Checking ••3344	Great Example Credit Union Conservatorship Checking ••3344	cash	43,238.80	43,238.80
Total			43,238.80	43,238.80

Carry value is the fiduciary acquisition value (date-of-death/inventory value, value on receipt, or cost). Current value is at the close of the period where known.

SAMPLE: FICTIONAL DATA

SCHEDULE 4: BALANCE ON HAND FROM LAST ACCOUNT OR INVENTORY

Asset	Where held	Basis source	Carry value	Current value
Cash; Great Example Credit Union Conservatorship Checking ••3344	Great Example Credit Union Conservatorship Checking ••3344	cash	18,420.00	18,420.00
12-month certificate of deposit ••9001	Great Example Credit Union	inventory	25,000.00	25,000.00
Total			43,420.00	43,420.00

Carry value is the fiduciary acquisition value (date-of-death/inventory value, value on receipt, or cost). Current value is at the close of the period where known.

SAMPLE: FICTIONAL DATA

SCHEDULE 5: INVESTMENTS MADE (INFORMATION)

Date	Description	Account	Cost
None during this period.			

Information only; not totaled, since the same cash may be invested more than once.

SAMPLE: FICTIONAL DATA

SCHEDULE 6: FIDUCIARY FEES

Date	Description	Amount
03/10/2025	Conservator fee per court order (Kim O. Example)	1,800.00
Total paid this period		1,800.00

No fixed statutory schedule applied to this matter type. Reference: state trust code: reasonable compensation.

SAMPLE: FICTIONAL DATA

SCHEDULE 7: DISTRIBUTIONS BY BENEFICIARY

Beneficiary	Income	Principal	Total
None during this period.			
Total	0.00	0.00	0.00

SAMPLE: FICTIONAL DATA

SCHEDULE 8: CASH RECONCILIATION TO ACCOUNT STATEMENTS

Account	Opening balance	Deposits	Withdraw als	Computed ending	Statement ending	Status
Great Example Credit Union Conservatorship Checking ••3344	18,420.00	65,865.60	41,046.80	43,238.80	43,238.80	Reconciled

Every account is reconciled to its own statements: opening balance + deposits - withdrawals = statement ending balance.

SAMPLE: FICTIONAL DATA

VERIFICATION

I, Kim O. Example, Conservator, have read and examined this accounting, and the facts and figures in the summary and the attached schedules are true and complete to the best of my knowledge and belief. It is a complete report of all cash and property transactions, receipts and disbursements for the period January 1, 2025 through December 31, 2025. [Signature and date. Add the jurat or verification wording your court requires.]

Signature of fiduciary

Date

SAMPLE: FICTIONAL DATA