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Conservatorship of Ruth M. Castellano: Fiduciary's Periodic Account (PC-441)

SAMPLE. FICTIONAL. FOR ILLUSTRATION ONLY. A fictional Connecticut conservatorship: Ruth M. Castellano lives in assisted living in West Hartford; her nephew Peter A. Lindgren is her conservator of the estate, appointed by the Hartford Probate Court on April 1, 2025. This is the account for the first year, April 1, 2025 to March 31, 2026. Every person, institution and amount is made up.

Assets and income received by fiduciary

The first part of PC-441, at fiduciary acquisition value. The first line is the inventory total.

Line	Amount
Total amount reported onthe inventory or at the end of the last accounting period	189,740.15
Total amount of additional assets received	0.00
Cash advanced to the estate	0.00
Income received	37,138.67
Gains realized on the sale of assets	2,350.00
Adjustments increasing fiduciary acquisition value	0.00

Line	Amount
Total assets and income received by fiduciary	229,228.82

Payments and distributions by fiduciary and estate on hand

The second part. It must equal the first (Probate Court Rules of Procedure, section 38.5).

Line	Amount
Administration expenses	7,100.00
Losses realized on the sale of assets	1,700.00
Adjustments decreasing fiduciary acquisition value	0.00
Payments or distributions made to or forthe benefit of Ruth M. Castellano	64,951.50
Assets on hand at the end of the accounting period	155,477.32

Line	Amount
Total payments and distributions by fiduciary	229,228.82

Schedule: income received

One line per major category, with the monthly amount shown.

Category	Amount
Social Security ($1,912.00 a month)	22,944.00
Pension ($840.50 a month)	10,086.00
Interest (savings account)	488.27
Dividends (paid in the brokerage account)	3,620.40
Total income received	37,138.67

Schedule: gains and losses

Each asset sold: its proceeds less its fiduciary acquisition value (the inventory value).

Asset	Proceeds	Fiduciary acquisition value	Gain (loss)
200 shares, Nutmeg Total Market Index Fund	26,350.00	24,000.00	2,350.00
2016 Toyota Camry	9,800.00	11,500.00	(1,700.00)

Schedule: administration expenses

By major category (section 38.2(d)(2)).

Category	Amount
Fiduciary fees (Peter A. Lindgren, approved by the court)	2,000.00
Attorney's fees (Dunmore & Ash LLC, fictional)	2,750.00
Accounting expenses (income tax preparation)	350.00
Probate bond premium	400.00
Taxes: Internal Revenue Service, 2025 income tax	1,180.00
Taxes: State of Connecticut, 2025 income tax	420.00
Total administration expenses	7,100.00

Schedule: payments for the benefit of the conserved person

By the categories the financial report uses (PC-442).

Category	Amount
Housing: Birchwood Manor assisted living ($4,950.00 a month)	59,400.00
Medical: pharmacy and Medicare supplement	3,966.00
Clothing	385.50
Spending money ($100.00 a month)	1,200.00
Total payments	64,951.50

Schedule: assets on hand at the end

At fiduciary acquisition value and fair market value on March 31, 2026 (section 38.2(d)(8)).

Asset	Fiduciary acquisition value	Fair market value
Checking account, Wethersfield Cove Bank (fictional)	7,018.65	7,018.65
Savings account, Wethersfield Cove Bank (fictional)	22,488.27	22,488.27
Brokerage account, Talcott Ridge Brokerage (fictional): money market	29,970.40	29,970.40
Brokerage account: Nutmeg Total Market Index Fund, 800 shares	96,000.00	108,640.00
Total assets on hand	155,477.32	168,117.32

Cash reconciliation

Every cash receipt against every cash payment and the cash on hand.

Line	Amount
Cash reported on inventory or last account	58,240.15
Income	37,138.67
Additional cash receipts	0.00
Proceeds from sale of assets	36,150.00
Total cash received by fiduciary	131,528.82
Administration expenses	7,100.00
Purchase of assets	0.00
Payments or distributions	64,951.50

Line	Amount
Cash on hand	59,477.32
Total cash payments and distributions by fiduciary	131,528.82

Balance proof: received 229,228.82 = payments and distributions 73,751.50 + on hand 155,477.32; cash received 131,528.82 = cash paid 72,051.50 + cash on hand 59,477.32.

This sample is fictional. Balanced generates Connecticut accountings like it from PDF bank and brokerage statements: balanced.law. General information, not legal advice; any accounting must be reviewed and verified before it is relied on or filed.

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