
APPENDIX D

SAMPLE

ACCOUNT AND REPORT

Conservators of the estate must file an account of the conservatorship estate one year after appointment and at least once every two years after that. The account includes a written report to the probate court explaining what the conservator of the estate has done to manage the estate, and, particularly if he or she is requesting compensation, what the conservator of the person has done to care for the conservatee. The report should also describe the conservatee's current circumstances.

The report is accompanied by accounting schedules that show what the conservator has done and the current condition of the estate in dollar figures. The report also asks the judge to approve the conservator's actions in managing the estate and in caring for the conservatee and to approve any other requests the conservator makes, such as for orders approving compensation for the conservator and for his or her lawyer. For this reason, the report is sometimes called a petition, or a petition and report.

If you have a lawyer, he or she will prepare the petition and report, based on information you provide. **■** Your lawyer may also prepare the accounting schedules, based on the records you have kept during the time period covered by the account. Sometimes the conservator of the estate will prepare the accounting schedules for attachment to the petition and report prepared by his or her lawyer. You and your lawyer should work out well ahead of time who is going to be responsible for each portion of the petition, account, and report. **■**

The sample Account in this handbook has two parts:

1. A written petition and report, with a request for conservator's and attorney's fees, and including a summary of the account
2. The following schedules of the accounting:
 - Schedule A, money received by the estate
 - Schedule B, gains on sales of estate assets
 - Schedule C, expenditures of estate funds
 - Schedule D, losses on sales of estate assets
 - Schedule E, assets on hand
 - Schedule F, statement of estate liabilities

The account and report must be typewritten or prepared on a computer. You'll be glad you've kept good records throughout the year when it comes time to preparing the accounting!

See Chapter 5, Sections 7(C) and 8, for help on setting up and keeping good records, and for a more detailed discussion of your account and report.

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6 Attorney for DAVID LOWRY, Conservator

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8 SUPERIOR COURT OF CALIFORNIA, COUNTY OF ORANGE
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11 Conservatorship of the Person) Case No.: A-396254
12 and Estate of:) FIRST ACCOUNT CURRENT AND
13) REPORT OF CONSERVATOR AND
14 JEANNE LOWRY, also known as) PETITION FOR ITS SETTLEMENT,
15 JEANNE GRAY,) FOR APPROVAL OF SALE OF
16 Conservatee) DEPRECIATING PROPERTY, AND FOR
17) ALLOWANCE OF CONSERVATOR'S AND
18) ATTORNEY'S COMPENSATION.

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Petitioner, David Lowry (hereinafter conservator), as
conservator of the estate of Jeanne Lowry, conservatee, presents
for settlement and allowance his verified first account current
and report of the estate and his acts as conservator. Petitioner
respectfully states:

1. APPOINTMENT. Petitioner was appointed conservator of the
person and estate of Jeanne Lowry, also known as Jeanne Gray,
the conservatee, on March 8, 2000, and Letters of
Conservatorship were issued on March 14, 2000. At all times
since his appointment David Lowry has been acting as the
conservator.

FIRST ACCOUNT CURRENT OF CONSERVATOR

1 2. INVENTORY AND APPRAISAL. An Inventory and Appraisal of the
2 estate was duly returned and filed herein on May 25, 2000,
3 showing the value of the estate to be \$1,341,208.59.

4 3. PERIOD OF ACCOUNT. This account and report covers the period
5 from March 8, 2000, to March 7, 2001, both dates inclusive.

6 4. CHARGES AND CREDITS. The conservator is chargeable and is
7 entitled to the credits, respectively, as set forth in this
8 Summary of Account, whose supporting schedules are attached and
9 incorporated in this petition by reference.

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11 SUMMARY OF ACCOUNT

The Summary of Account is often placed behind the petition and report as an exhibit to the report, just before the schedules it refers to. Either method is okay.

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13 CHARGES:

Inventory and Appraisal	\$1,341,208.59 *
Receipts (Schedule A)	43,181.98
Gains on Sales (Schedule B)	<u>19,100.00</u>
TOTAL CHARGES	<u>\$1,403,490.57 ‡</u>

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17 CREDITS:

Disbursements—(Schedule C)	\$130,521.04
Losses on Sales—(Schedule D)	125.00
Assets on Hand (Schedule E)	<u>1,272,844.53 †</u>
TOTAL CREDITS	<u>\$1,403,490.57 ‡</u>

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23 * This figure comes from the total in the appraisals section of the cover sheet of the Inventory and
24 Appraisal after it comes back from the Probate Referee.

25 † You will use this figure as the first entry in the "Charges" section in your next accounting.

26 ‡ These two figures must match!
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1 5. AUTHORIZED INVESTMENTS. During the period of this account,
2 all cash of this conservatorship estate has been invested and
3 maintained in interest bearing accounts or in investments
4 authorized by law, except for an amount reasonably necessary for
5 the orderly administration of the estate.

6 6. STATEMENT OF LIABILITIES. Attached as Schedule F and
7 incorporated in this petition by reference, is a statement of
8 all liabilities of the estate that are a lien on estate assets.
9 There are no taxes due but unpaid, and no outstanding judgments
10 for which the estate is liable.

11 7. SALE OF AUTOMOBILE. Conservator sold the conservatee's
12 automobile, Inventory and Appraisal, Attachment 2, Item 7, for a
13 loss on sale, as set forth on Schedule D attached hereto.
14 Conservator requests confirmation and approval of the sale as a
15 sale of depreciating property.

16 8. SALE OF FURNITURE AND FURNISHINGS. Conservator sold the
17 furniture and furnishings in the conservatee's Newport Beach
18 home, Inventory and Appraisal, Attachment 2, Item 3. This sale
19 was made necessary because the home was rented to a family with
20 their own furniture and furnishings, so the conservatee's
21 furniture and furnishings would have had to be stored at the
22 estate's expense if they had not been sold. As the
23 investigator's report of February 27, 2001 indicates, the
24 conservatee will never be able to return home, and will never
25 have further use for the items sold. The sale was conducted on a
26 consignment basis by a professional used furniture dealer in a
27 manner similar to a yard or garage sale. The items sold were not
28 considered numerous or valuable enough for an auction. The

1 property was sold for its appraised value, \$2,500.00, less the
2 dealer's charge of 20 per cent of the amount realized.

3 Conservator requests confirmation and approval of this sale as
4 the sale of depreciable personal property, or as the sale of
5 personal property under \$5,000.00 in value (Probate Code section
6 2545). Conservator alleges that the conservatee does not have
7 legal capacity to consent to the sale, for the reasons stated in
8 the investigator's report dated February 27, 2001.

9 9. SALE OF REAL PROPERTY. Conservator sold the conservatee's
10 vacation home in Palm Springs, California, for a gain on sale as
11 set forth in Schedule B attached hereto. The order of this Court
12 confirming the sale was filed on November 7, 2000.

13 10. ADDITIONAL BOND. At the time the sale of the conservatee's
14 vacation home was confirmed, Conservator applied for and the
15 court filed an order increasing the amount of the bond. The
16 property was sold for all cash to the estate, and there was an
17 encumbrance in the amount of \$50,500.00 against it. The net sum
18 of cash received by Conservator, after deducting from the gross
19 sale price all costs of sale charged to seller in the sale
20 escrow and the encumbrance paid off in the escrow, was
21 \$183,418.50. An order increasing the bond by the amount of
22 \$184,000 was filed on November 6, 2000. The additional bond was
23 filed on November 7, 2000. Conservator believes the total amount
24 of the bonds filed in this proceeding is sufficient.

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FIRST ACCOUNT CURRENT OF CONSERVATOR

1 *After appointment, the conservator of the estate must file a bond in an amount based on the estimated value*
2 *of the conservatee's personal property and the conservatee's estimated annual income from all of his or her*
3 *property and from certain public benefits. The estimate is made in the petition for appointment of conservator,*
4 *the first document filed with the court at the beginning of the conservatorship. It is often made before the*
5 *petitioner (the person requesting appointment of a conservator) has enough information to make an accurate*
6 *estimate. If the initial estimate turns out to be too low, or if real property is changed to personal property,*
7 *such as when it is sold for cash, the amount of bond required by the law may become greater than the*
8 *amount of the original bond. In that case, the conservator must apply to the court for an order increasing the*
9 *amount of the bond to equal the required amount and then must obtain and file the increased bond. You*
10 *should consult with your lawyer when any question about your bond arises, and both of you must pay close*
11 *attention at all times to the value and kind of assets in the estate, the amount of bond you have on file, and*
12 *the amount of bond required by the law. L*

13 *You may also apply to the court for an order reducing your bond if the size of the estate falls below the*
14 *amount of required bond. Annual bond premiums are expensive. It's better to have too much bond rather than*
15 *too little, but it is a good idea not to carry and pay for a lot more bond than you need. L*

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11. NO AFFILIATE RELATIONSHIPS. During the period of this
account, Conservator has not hired any agent who has a family or
affiliate relationship with Conservator.

*You must disclose the family or affiliate relationship between you and anyone you hire to help you or the con-
servatee. It is a good idea, although not required, to state that you have not hired any related or affiliated per-
sons if that is true.*

*An "affiliate" is a person or business entity that directly or indirectly controls or is controlled by a conserva-
tor, or is under common control with a conservator that is itself a business entity. A nonprofessional individ-
ual conservator would usually be concerned only about family relationships.*

*You may hire and pay a family member, but you must fully disclose the relationship to the court. If you do
employ a family member, make sure that the cost of the employment is no greater than if you had employed a
nonrelative, that the person is fully qualified and capable of performing the services, and that you are able to
exercise proper supervision.*

12. CONSERVATOR'S COMPENSATION. Conservator has spent over one
hundred and fifty (150) hours providing services to his mother,
the conservatee. Conservator has visited the care facility where
the conservatee lives at least once a week and made sure that

1 she is receiving proper care and that all her personal needs are
2 met. Conservator has marshaled all conservatorship assets, paid
3 all bills promptly, and managed the estate frugally. Conservator
4 arranged for the sale of the conservatee's automobile which she
5 can no longer drive, listed for sale and sold the conservatee's
6 Palm Springs vacation home to raise money for her care, and
7 rented out the conservatee's Newport Beach home for a monthly
8 rental greater than the cost of maintaining the property.
9 Conservator has received no compensation for his services.
10 Conservator requests he be awarded \$500.00, which is a
11 reasonable and nominal sum, to compensate him for the time he
12 missed work to attend court hearings.

13 13. ATTORNEY'S COMPENSATION. Conservator retained the services
14 of Jared Roberts, Attorney at Law, to advise him in all matters
15 concerning the conservatorship in which it was necessary to have
16 advice of counsel in the proper administration and conduct of
17 the conservatorship. No payments have been made to the attorney
18 for services rendered to the conservator and estate. Mr.
19 Roberts' declaration setting forth his services and requested
20 compensation is attached as Exhibit A and incorporated by
21 reference. Petitioner requests the Court allow his attorney the
22 sum of \$3,500.00 as reasonable compensation for services
23 rendered.

24 *Exhibit A would be prepared by your lawyer. [L] It follows the accounting schedules in this sample. If you*
25 *request compensation for your services as conservator in an amount more than the nominal sum requested in*
26 *this sample petition, you would be required to describe your services in detail in the body of your petition or*
27 *in your own declaration attached to your account.*

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1 14. VETERANS ADMINISTRATION BENEFITS. The conservatee is not
2 receiving money from or through the Veterans Administration. The
3 conservatee does not receive revenue or profit from money
4 obtained from the Veterans Administration or from property
5 wholly or in part acquired with money from the Veterans
6 Administration. The conservatorship estate does not include
7 property acquired, wholly or in part, from money from the
8 Veterans Administration.

9 15. STATE HOSPITAL. During this conservatorship the conservatee
10 has not been a patient in or on leave of absence from a state
11 hospital under the jurisdiction of the State Department of
12 Mental Health or the State Department of Developmental Services.

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14 *The statements in Paragraphs 14 and 15 show that the conservator does not have to give notice of the hear-*
15 *ing on his account to the VA or to the California state departments of mental health or developmental services.*
16 *If your conservatee is or was a state hospital inpatient during the period of your account, you would only*
17 *have to give notice of the hearing to the appropriate state department. You would not have to mention the*
18 *conservatee's inpatient status in your report if you don't want to put that information in the public record.*

19 16. CONSERVATEE'S ADDRESS. The conservatee is now living at Best
20 Care Convalescent Hospital located at 17000 Maple Street,
21 Tustin, California.

22 *The conservatee's address is not required in the report as long as the court investigator has the current infor-*
23 *mation. Whenever there is a change in the conservatee's address or telephone number, you must file a*
24 *Judicial Council form advising the court of the change.*

25 *Some courts also have their own forms calling for the conservatee's and the conservator's current addresses*
26 *and telephone numbers, and for other information as well. The court may require that its form be filed with*
27 *every accounting, whether or not there has been any change in the information provided. You or your lawyer*
28 *should check with your court for its requirements for information to be included in or provided with your*
29 *account. L*

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1 17. ACCOUNT STATEMENTS. Submitted to the court with, but not
2 attached to, this account and report, are original account
3 statements from financial institutions showing the balance of
4 all accounts where money of the estate is or was deposited, for
5 the period immediately preceding the date of the conservator's
6 appointment, and for the period including the ending date of
7 this accounting.

8 *The original bank statements are delivered to the court, but they are not filed and do not become part of the*
9 *public record.*

10 *If the total amount of cash collected from the conservatee's bank accounts shown in the Inventory and*
11 *Appraisal doesn't match the amount shown in the bank statements for those accounts for the period just*
12 *before the date of the conservator's appointment, or if the amount of cash shown on hand in the accounting*
13 *doesn't match the amounts shown on the bank statements for the conservator's bank accounts for the period*
14 *including the ending date of the accounting, an explanation must be given. This would be done in a separate*
15 *schedule in the accounting, not shown in the sample. The usual explanation for these differences is the*
16 *effect of outstanding checks or deposits shown in the accounting but not yet shown in the bank statements.*
17 *If there are stock brokerage accounts or accounts at other kinds of institutions, their statements must also be*
18 *delivered to the court.*

19 *When a conservator's name is added to an existing account, or when a new account is opened showing the*
20 *conservatorship, the financial or other institution maintaining the account must directly advise the court of*
21 *these facts and must give the court the balance or value of the account when changed or opened.*

22 18. CAPITAL CHANGES. During the period of this account there
23 have been no changes in the form of non-cash assets of the
24 estate, other than the sales of real and personal property
25 disclosed above and apparent from the attached schedules.

26 *There must be a statement in the report, or in a separate schedule filed as part of the account, showing*
27 *changes in the conservatee's assets held by the conservator from those identified in the Inventory and*
28 *Appraisal or shown as assets on hand in a prior account. Included in this statement would be transactions*
such as purchases of new stocks or bonds or other investments by the conservator during the period of the
account, stock dividends and stock splits, and stock purchases from automatic cash dividend reinvestment
programs. Changes in the form of holding cash assets, such as movements of cash between checking and
savings accounts, do not have to be shown. Sales of estate assets for cash are changes in assets, but they
are usually separately stated, as they have been in this sample. This paragraph is not required if there have
been no reportable changes in assets, but if that is true, it is a good idea to say so.

1 19. SPECIAL NOTICE. There is no request for special notice on
2 file herein.

3 *People interested in the conservatorship may file with the court and serve on the conservator a request that*
4 *they be given advance written notice of hearing dates for significant matters filed in the proceeding, includ-*
5 *ing accounts filed by the conservator. If you have a lawyer, he or she will receive any of these requests for*
6 *special notice. [L] The statement in this paragraph should be made if no requests have been made.*

7 *If there have been requests for special notice, prior written notice of the hearing on the account and report,*
8 *and a copy of it, must be sent to each person who made the request. The court keeps a list of those persons.*
9 *If they are not given timely notice of the hearing or a copy of the account and report, the court can't approve*
10 *the account. The hearing is instead postponed so proper notice can be given. Generally, the people eligible to*
11 *request special notice are those who have the right to object to the account and report. If objections are filed*
12 *by a person who has that right, the hearing on the account proceeds as a contested lawsuit, often many*
13 *months after the originally scheduled hearing date.*

14 WHEREFORE, conservator prays:

- 15 1. That this account and report be approved and settled;
- 16 2. That the acts of the conservator shown in the account and
17 report be approved;
- 18 3. That the sale of the conservatee's automobile be approved and
19 confirmed as a sale of a depreciating asset;
- 20 4. That the sale of the conservatee's furniture and furnishings
21 be approved and confirmed as a sale of a depreciating asset or
22 the sale of personal property valued at less than \$5,000.00
23 during a calendar year;
- 24 5. That, upon the settlement of this account, conservator be
25 authorized and directed to pay himself the sum of \$500.00 as
26 compensation for his services rendered during the period of this
27 account;
- 28 6. That, upon the settlement of this account, the conservator be
authorized and directed to pay to his attorney, Jared Roberts, Esq.,
the sum of \$3,500.00 as compensation for services rendered

1 and, as yet, unpaid; and

2 7. That the Court grant such other and further relief as it
3 deems just and proper.

4 DATE: May 15, 2001

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6 _____
7 DAVID LOWRY, Conservator

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9 _____
10 JARED ROBERTS, Esq.
11 Attorney for Conservator

1 VERIFICATION

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3 I, the undersigned, state:

4 I am the conservator of the person and estate of the above-
5 named conservatee. The account, which includes the report and
6 all supporting schedules, is true of my own knowledge, except as
7 the matters that are stated in it on my information and belief,
8 and as to these matters I believe them to be true. The account
9 contains a full statement of all charges against me and of all
10 credits to which I am entitled in the estate during the
11 accounting period.

12 I declare under penalty of perjury under the laws of the State
13 of California that the foregoing is true and correct.

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15 DATE: May 15, 2001

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17 DAVID LOWRY, Conservator
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CONSERVATORSHIP OF JEANNE LOWRY—CASE NO. A-396254

SCHEDULE A—RECEIPTS

For the Period 3/8/00 to and including 3/7/01

DATE OF RECEIPT	AMOUNTS	
Social Security		
4/1/00–6/1/00, 3 mos. at \$757.00 each	\$2,271.00	
7/1/00–12/1/00, 6 mos. at \$772.00 each	4,632.00	
1/1/01–3/2/01, 3 mos. at \$788.00 each	<u>2,363.00</u>	\$9,266.00
East Coast Teachers—Pension		
4/1/00		
5/1/00	\$ 721.87	
6/1/00	554.47	
7/1/00	554.47	
8/1/00	721.87	
9/1/00	554.47	
10/1/00	554.47	
11/1/00	721.87	
12/1/00	554.47	
1/1/01	554.47	
2/1/01	721.87	
3/1/01	582.00	
	<u>582.00</u>	7,378.30
Safeguard Investment—Cash Dividends		
4/1/00 through 3/1/01, 12 months at \$352.70 each		4,232.40
Interest Income		
Southern California Savings and Loan Account No. 146541		
3/24/90	\$ 776.95	
6/23/00	785.58	
9/22/00	794.21	
12/22/00	<u>794.21</u>	3,150.95

SCHEDULE A-RECEIPTS

DATE OF RECEIPT		AMOUNTS
Rental Income-121 View Place, Newport Beach		
8/1/00 through 3/1/01	8 months at \$2,500.00 each	\$20,000.00
Miscellaneous Receipts		
8/20/00	Social Security Administration, Medicare Part B refund.	\$13.21
5/10/01	State of California, 2000 state income tax refund.	97.00
6/28/01	American Health, insurance reimbursement for prescription.	<u>44.12</u> <u>154.33</u>
	TOTAL RECEIPTS	<u>\$43,181.98</u>

SCHEDULE B-GAINS ON SALES

Inventory and Appraisal, Attachment 2, Item 2:

Single-family residence located at 2446 W. Sunburst, Palm Springs, California, sold on October 15, 2000.

SOLD FOR:	\$250,000.00
APPRAISED VALUE:	<u>(230,900.00)</u>
GAIN ON SALE	<u><u>\$19,100.00</u></u>

SCHEDULE C-DISBURSEMENTS

DATE	PAYEE AND PURPOSE	AMOUNT
2000		
3/9	Medicare Ambulance: Transport from rehab to nursing home.	\$ 60.00
3/15	Tax Preparers, Inc.: Preparation of conservatee's 1999 income tax returns.	300.00
	Downey Savings Bank: February and March payments on loan secured by first trust deed on Newport Beach real property, and late fee for February payment.	2,450.00
3/29	David Lowry (conservator): Reimbursement for payment of first year's bond premium.	235.00
	Best Care Convalescent Hospital: Care of conservatee, to 3/25.	3,987.40
4/2	Downey Savings Bank: April loan payment, Newport Beach home.	1,200.00
4/11	Jared Roberts, Esq. (conservator's attorney), reimbursement of costs advanced: County Clerk: Filing fee. \$185.00 Attorney Service: Service of citation. 29.00 County Clerk: Certified copies, Letters of Conservatorship. <u>25.50</u>	239.50
	Internal Revenue Service: Balance due, conservatee's 1999 federal income taxes.	154.00
4/29	Best Care Convalescent Hospital: Care of conservatee, to 04/25.	3,160.15

The importance of keeping good records can't be overstated! Preparing the accounting will be much easier if you've kept thorough, well-organized records of income and expenses throughout the year.

SCHEDULE C-DISBURSEMENTS

DATE	PAYEE AND PURPOSE	AMOUNT
2000		
5/2	Verizon California: Conservatee's telephone, to 04/25.	\$ 50.34
	Golden State Pharmacy: Prescriptions for conservatee.	25.97
5/11	Mary Smith: Probate referee's appraisal fee.	1,306.52
5/15	Downey Savings Bank: May loan payment, Newport Beach home.	1,200.00
5/20	Comfort-Fit Fashions: Clothing for conservatee.	260.00
5/25	Verizon California: Conservatee's telephone, to May 24th.	16.76
	Internal Medicine Group: Medical care for conservatee.	135.75
5/29	Best Care Convalescent Hospital: Care of conservatee, to 05/25.	3,152.75
6/2	Downey Savings Bank: June loan payment, Newport Beach home.	1,200.00
6/8	Best Care Convalescent Hospital: salon permanent for conservatee.	65.00
6/26	Verizon California: Conservatee's telephone, to June 24th.	74.62
6/29	Best Care Convalescent Hospital: Care of conservatee, to 6/25.	3,129.75

SCHEDULE C-DISBURSEMENTS

DATE	PAYEE AND PURPOSE	AMOUNT
2000		
7/2	Downey Savings Bank: July loan payment, Newport Beach home.	\$1,200.00
7/11	The Party People, Inc.: Party supplies and cake for conservatee's birthday party.	95.42
7/25	Verizon California: Conservatee's telephone, to 7/25.	23.51
7/29	Best Care Convalescent Hospital: Care of conservatee, to 07/25.	3,039.00
8/2	Downey Savings Bank: August loan payment, Newport Beach home.	1,200.00
8/6	Excellent X-Ray: Medical care for conservatee.	105.02
8/23	Adam Bright, D.D.S.: Relining of conservatee's upper/lower dentures.	550.00
	Best Care Convalescent Hospital: Care of conservatee to 8/25	3,057.00
8/29	Verizon California: Conservatee's telephone, to 7/25.	21.02
9/2	Downey Savings Bank: September loan payment, Newport Beach home.	1,200.00
9/16	Lorraine Lowry (conservator's spouse): Reimbursement for incidental grooming items for conservatee.	25.77
9/26	Best Care Convalescent Hospital: Care of conservatee, to 9/25	3,126.00

SCHEDULE C-DISBURSEMENTS

DATE	PAYEE AND PURPOSE	AMOUNT
2000		
9/26	Verizon California: Conservatee's telephone, to 9/25.	\$ 16.29
10/2	Downey Savings Bank: October loan payment, Newport Beach home.	1,200.00
10/20	James Starr, D.P.M.: Podiatry services for conservatee.	89.82
10/25	Verizon California: Conservatee's telephone, to 10/25.	31.59
10/29	Best Care Convalescent Hospital: Care of conservatee, to 10/25.	3,112.00
11/2	Downey Savings Bank: November loan payment, Newport Beach home.	1,200.00
11/6	American Indemnity Co.: First year's premium on additional bond.	478.40
11/28	Verizon California: Conservatee's telephone, to 11/25.	50.33
	Best Care Convalescent Hospital: Care of conservatee, to 11/25.	3,136.90
12/2	Downey Savings Bank: December loan payment, Newport Beach home.	1,200.00
12/09	Orange County Tax Collector Property taxes (both halves), Newport Beach real property.	2,054.00
	U-R Safe Insurance Services, Inc.: Annual premium, homeowner's insurance, conservatee's Newport Beach property.	1,529.90
12/19	Shores Department Store: Perfumes and holiday gift items for conservatee to give aide staff and family.	157.50

SCHEDULE C-DISBURSEMENTS

DATE	PAYEE AND PURPOSE	AMOUNT
2000		
12/29	Best Care Convalescent Hospital: Care of conservatee, to 12/25.	\$3,126.50
	Verizon California: Conservatee's telephone, to 12/25.	16.29
2001		
1/3	Downey Savings Bank: January loan payment, Newport Beach home.	1,200.00
1/7	Howard Lester, M.D.: Ophthalmologic exam and new eyeglasses for conservatee.	275.00
1/29	Best Care Convalescent Hospital: Care of conservatee, to 1/25.	3,112.00
	Verizon California: Conservatee's telephone, to 1/25.	27.18
2/2	Downey Savings Bank: February loan payment, Newport Beach home.	1,200.00
2/7	Furniture Resales, Inc. Fee for sale of conservatee's furniture and furnishings	500.00
2/15	We Close Escrow, Inc.: Costs of sale of Palm Springs vacation home property paid through escrow. Escrow fee. \$665.00 Termite inspection/repairs. 291.50 Sub escrow fee, loan payoff. 125.00 Broker's commission. <u>15,000.00</u>	16,081.50
	Washington Mutual Bank: Secured loan payoff, Palm Springs property.	50,500.00
	Best Care Convalescent Hospital: Care of conservatee, to 2/25.	2,958.90
	Verizon California: Conservatee's telephone, to 2/25.	20.69

SCHEDULE C—DISBURSEMENTS

DATE	PAYEE AND PURPOSE	AMOUNT
2001		
2/28	Downey Savings Bank: March loan payment, Newport Beach home.	<u>1,200.00</u>
	TOTAL DISBURSEMENTS	<u><u>\$130,521.04</u></u>

*This disbursements schedule has been prepared in a simple chronological format. Sometimes for more complicated estates, or if local court rules require it, a disbursements schedule may show expenditures listed by separate categories, such as the conservatee's support and personal living expenses, the conservatee's medical expenses, property maintenance expenses, estate administration expenses, and the like. Sometimes local court rules may require additional information about an expenditure as well, such as the check number of the check used to pay it. You and your lawyer should carefully check and follow your court's local rules concerning the content and format of accounting schedules. **L***

SCHEDULE D—LOSSES ON SALES

Inventory and Appraisal, Attachment 2, Item 7:

1994 Oldsmobile 2-door Cutlass Supreme automobile

APPRAISED VALUE:	\$3,125.00
SOLD FOR:	<u>(3,000.00)</u>
LOSS ON SALE	\$ <u>125.00</u>

SCHEDULE E-ASSETS ON HAND AS OF MARCH 7, 2001

Cash Assets:

Southern California Savings Bank, Account No. 14655 (checking)	\$ 5,728.91
Southern California Savings Bank, Account No. 14654 (savings)	57,593.58
Hometown Federal Bank Certificate of Deposit No. 1765432	11,633.04
Downey Savings Bank Certificate of Deposit No. 298254	50,000.00
Washington Mutual Bank Certificate of Deposit No. 862-11457	<u>100,000.00</u>
Total Cash Assets	<u><u>\$224,955.53</u></u>

Other Assets:

Description	Estimated Current Value	Appraised Value
1425 shares Safeguard Investment Mutual Fund, (Inv. & App., Attach. 2, Item 4).	\$95,675.00	\$92,525.00
One \$50 U.S. Savings Bond, Series E, (Inv. & App., Attach. 2, Item 5).	255.00	263.00
Seven \$100 U.S. Savings Bonds, Series EE, (Inv. & App., Attach. 2, Item 6).	2,750.00	3,101.00
Single family residence, 121 View Place, Newport Beach, (Inv. & App., Attach. 2, Item 1).	1,100,000.00	950,000.00
Diamond wedding ring (2 carat), (Inv. & App., Attach. 2, Item 8).	<u>\$2,500.00</u>	<u>\$2,000.00</u>
Total Non-Cash Assets	<u><u>\$1,201,180.00</u></u>	<u><u>\$1,047,889.00</u></u>

RECAPITULATION

Cash Assets	\$224,955.53
Non-Cash Assets (appraised value):	<u>1,047,889.00</u>
TOTAL ASSETS ON HAND (appraised value):	<u>\$1,272,844.53</u>

SCHEDULE F

STATEMENT OF ESTATE LIABILITIES

The conservatorship estate is indebted to Downey Savings Bank on a promissory note secured by first trust deed on the estate's real property in Newport Beach, California (Inventory and Appraisal, Attachment 2, Item No. 1). The balance due on the note as of March 7, 2001 is \$124,885.00. The note calls for monthly payments of \$1,200.00, bears interest at the rate of 7.5% per annum, is fully amortized with no balloon payment, and is current.

1 DECLARATION OF JARED ROBERTS IN SUPPORT OF

2 REQUEST FOR ATTORNEY’S FEES

3 I, Jared Roberts, declare as follows:

4 1. I am an attorney at law, licensed to practice in the
5 courts of the State of California, and attorney of record for
6 David Lowry, conservator of the person and estate of Jeanne
7 Lowry. I have represented the conservator throughout the period
8 of this account, and indeed since before this proceeding began.

9 2. I am familiar with the time and other records main-
10 tained by my firm in this matter. All services performed by my
11 firm were performed by me.

12 3. I am requesting an attorney’s fee of \$3,500.00 for my
13 legal services to the conservator during the period of this
14 account, representing 17.5 hours of services at the hourly rate
15 of \$200.00. I was admitted to the California Bar in 1985.
16 Probate and related matters, including conservatorships, have
17 formed a substantial part of my practice since 1990. I am a
18 member of the Probate and Trust Section of the Orange County Bar
19 Association, and the Estate Planning, Trust and Probate Law
20 Section of the California Bar.

21 4. My legal services can be broken down into the
22 following subject matter categories, with the indicated number
23 of hours spent in each category:

- | | | |
|-------------------------|--|----------|
| 24 A. | Appointment of conservator: | 5.5 hrs. |
| 25 B. | Preparation of Inventory and
26 Appraisal, and appraisal process: | 1.5 hrs. |
| 27 C. | Consignment sale of personal
28 property: | 2.0 hrs. |

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Exh. A-1

1	D.	Sale of real property, confirmation of	
2		sale, application for order increasing	
3		bond:	4.0 hrs.
4	E.	Preparation of First Account Current,	
5		petition and report and proposed order:	<u>4.5 hrs.</u>
6		Total Hours	<u><u>17.5 hrs.</u></u>

Category A. Services.

7 5. These services include preparation of the Petition
8 For Appointment of Conservator and all supporting documents.
9 This in turn required two meetings and several telephone
10 conversations with Mr. Lowry to collect the information
11 necessary initially to determine whether conservatorship was
12 appropriate and to consider the possible alternatives referred
13 to in the Confidential Supplemental Information statement
14 (Judicial Council form GC-312), and later to complete the
15 petition and required supporting documents.

16 6. I conducted a telephone interview with Mrs. Lowry's
17 treating physician, an internist, concerning Mrs. Lowry's
18 condition generally, and specifically her physical problems that
19 would prevent her attendance at the hearing on the petition, and
20 prepared, obtained, and filed the internist's declaration. I
21 arranged for Mrs. Lowry's examination and evaluation by a
22 psychologist, and discussed the evaluation with the
23 psychologist, in order to obtain the information necessary to
24 complete the conservatorship capacity declaration (Judicial
25 Council form GC-335). Based on that information, I prepared,
26 circulated for signature, and filed the declaration.

27 7. I prepared and arranged for personal service of the
28 Citation on Mrs. Lowry, and prepared and served the Notice of

1 Hearing of the petition on the interested persons identified in
2 the proof of service attached to the Notice.

3 8. I prepared the Order Appointing Conservator and the
4 Letters of Conservatorship, and arranged for and filed a
5 conservator's bond.

6 9. I attended and participated in the hearing on the
7 petition for appointment of conservator, and completed the steps
8 necessary for Mr. Lowry's successful qualification as
9 conservator of Mrs. Lowry's person and estate.

10 **Category B. Services**

11 10. I met with Mr. Lowry as needed to obtain the
12 information necessary to prepare the conservator's Inventory
13 and Appraisal, prepared the inventory based on that information
14 and on documents supplied by Mr. Lowry, transmitted the
15 completed inventory to the Probate Referee, and corresponded
16 with the referee as needed to enable him to complete his
17 appraisal of the Attachment 2 assets, including real property
18 in Orange and Riverside County. Upon completion of the referee's
19 appraisal, I circulated the returned Inventory and Appraisal to
20 Mr. Lowry for his signature, and filed it within the time
21 required by law.

22 **Category C. Services**

23 11. I discussed with Mr. Lowry the need to sell the
24 furnishings in Mrs. Lowry's Newport Beach home so the home
25 could be rented following Mrs. Lowry's move to a care facility
26 soon after Mr. Lowry's appointment as conservator. We decided,
27 after discussions with several used furniture dealers, my
28 research into the requirements for the sale of personal property

1 in a conservatorship, and consideration of an auction sale, to
2 proceed with one of the dealers in a consignment sale at the
3 home, similar to an estate sale but conducted professionally
4 after suitable advertising and promotion. I discussed the
5 proposed contract with the furniture dealer with Mr. Lowry,
6 reviewed the existing insurance coverage on the premises that
7 might affect the sale conducted there, and successfully
8 negotiated some changes in the initial proposal. The sale was
9 successful. All pieces were sold for their collective appraised
10 value.

11 **Category D. Services**

12 12. I discussed the prospects for sale of the
13 conservatee's Palm Springs vacation home with Mr. Lowry, and
14 advised him of the sale confirmation process and other
15 requirements of the law applicable to real property sales. I
16 reviewed the proposed listing agreement and modified it to allow
17 for court confirmation and the prospect of an overbid. After an
18 acceptable offer was received, I reviewed the escrow
19 instructions, advised my client as needed during the escrow
20 process, and prepared and filed the petition for confirmation
21 of sale. I attended the hearing on that petition, at which no
22 overbids were received and the sale was confirmed.

23 13. In order to obtain the order confirming sale, I
24 prepared and presented to the court, an application for increase
25 in the conservator's bond, in the anticipated net cash proceeds
26 to be received on completion of the sale escrow. I prepared and
27 filed the court's order increasing the bond and arranged with
28 the surety company to file the increased bond. The order

1 confirming sale was subsequently filed and the escrow closed
2 without delay on February 15, 2001.

3 **Category E. Services**

4 14. I assisted Mr. Lowry in the establishment of a simple
5 system for keeping track of income and disbursements in the
6 conservatorship, and monitored its maintenance during the period
7 of this account. Based on information provided by Mr. Lowry and
8 verified by statements from financial institutions I later filed
9 with the court at the time this account was filed, I prepared
10 the schedules of the account, and the petition and report to
11 which they are attached. I reviewed the completed petition,
12 account, and report with Mr. Lowry, obtained his signature, and
13 filed it. I will prepare and serve a copy of a Notice of Hearing
14 on the account and report, on all persons entitled to such
15 service under the law.

16 15. My request for compensation includes an estimated one
17 and one-half hours to attend and participate in the court
18 hearing on the petition, account, and report. I have prepared
19 the proposed order settling the account and approving the
20 petition as filed. I will present the proposed order to the
21 court at or in advance of the hearing, and will see to its
22 execution and filing after the hearing.

23 16. I anticipate, and this request for compensation
24 assumes, that there will be no objections to the petition,
25 account and report, and that it will be approved as filed. If
26 that anticipation and assumption are incorrect, I respectfully
27 request the right to submit a supplemental request for
28 compensation for additional services as future events may

1 require.

2 I declare under penalty of perjury under the laws of the
3 State of California that the foregoing is true and correct.

4 Executed on May 17, 2001

5 _____
6 Jared Roberts

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