



MARSHALL FIDUCIARY SERVICES

SCHEDULE OF FIDUCIARY FEES

Effective April 1, 2022



SERVICES PROVIDED:	FEE	
Russ Marshall , National Master Guardian*, Fiduciary License #196, Base rate	\$275.00 per hour	
Complex services: Review of accountings, tax returns, asset investigations. Real Estate transactions (ie: sales, purchases loans, routine evictions) Asset and Investment management and decision making, Tax matters	\$325.00 per hour	
Expert Witness services or court testimony. Highly complex issues requiring expertise	\$375.00 per hour	
ASSET MANAGER - Base rate	\$175.00 per hour	
Tax and Accounting Management and Coordination. Brokerage Account reconciliation. Complex Accounting preparation coordination	\$195.00 per hour	
Investment Performance Review and Research	\$240.00 per hour	
CASE MANAGER . Medical Care coordination, Housing, Benefits applications and coordination, Contract client bill paying services	\$155.00 per hour	
Personal assistance, shopping with client, routine companion services	\$ 120.00 per hour	
Shopping on behalf of client, errands (not with client)	\$ 55.00 per hour	
ACCOUNT MANAGER , Account Research, Special Projects including simple accounting preparation	\$ 110.00 per hour	
Client receivables/payables	\$ 85.00 per hour	
Ordinary administrative services (copying, mailing, online shopping)	\$ 50.00 per hour	
ACCOUNT ADMINISTRATOR - Client receivables/payables	\$ 80.00 per hour	
Ordinary administrative services (copying, mailing, online shopping)	\$ 45.00 per hour	
Special support projects	\$ 100.00 per hour	
OFFICE ASSISTANT – Client Ordinary Support Services	\$50.00 per hour	
Office Clerical Services	\$40.00 per hour	
Client Receivables and Payables	\$65.00 per hour	
<p>Transaction Fee - Percentage fee Sale, purchase or refinance of real property, At the Fiduciary’s discretion, <u>BUT NOT in Santa Clara County court supervised Conservatorship cases</u>, in lieu of hourly fees associated with the transaction. In some cases, the hourly fees may be billed and paid in lieu of the percentage transaction fee at the discretion of the fiduciary.</p>	<p>Monthly Base Fee, Specific services included: Accounts receivable, collect routine income and make bank deposits Routine accounts payable, includes bill paying and disbursements Reconcile routine main checking account, print monthly reports Routine mileage, Regular Postage, Fax and Routine copy charges are all included in the Monthly Base Fee.</p>	<p>\$500.00 per month</p> <p>Reduced Base \$300 or \$150 will be charged depending on estate value or complexity</p>

Conservatorship Fees

CONSERVATOR base rate - Santa Clara County Local Rule 11 U. (4)(a) This rate is in excess of the guidelines due to extraordinary qualifications and experience. See below for description of National Master Guardian . *	\$200.00 per hour
ASSET MANAGER - Base rate Santa Clara County Local Rule 11 U. (4)(a)	\$150.00 per hour
Conservatorship CASE MANAGER fees pursuant to Santa Clara County Local Rule	\$120.00 per hour
Non routine account services, Insurance and Payroll Coordination Rule 11 U. (4)(c)	\$ 75.00 per hour
Client receivables/payables Rule 11 U. (4)(c)	\$ 60.00 per hour
Ordinary administrative services (copying, mailing, online shopping) Rule 11 U.	\$ 45.00 per hour
Client clerical support projects Rule 11 U. (4)(c)	\$ 40.00 per hour

General Notes:

Most accountings and tax returns are prepared by contractors outside of Marshall Fiduciary Services and are paid directly from client funds.
Marshall Fiduciary Services is not a law office. Legal services are paid to attorneys directly from client funds, with court approval, if required.
Fees are invoiced monthly and paid from client funds. Fees paid from decedent estates or Conservatorship funds are only paid upon court approval. Conservatorship invoices will be paid 40% prior to court approval (Rule 11 U. (3)(c)). If the court previously granted periodic payments on account of conservatorship fees pursuant to Probate Code Section 2643, those periodic payments or 40% of each invoice, whichever is higher, will be collected.
Alternate fee schedules, including percentage fees, may be negotiated on high balance trusts (in excess of \$1,000,000 asset value). Such fees will be paid monthly from client funds. (For example: 1% of the first million, .75% of the second million, .5% of the third million, .25% thereafter)
SSI or Medi-Cal recipients with Special Needs Trust balance under \$25,000.00 are provided all services at a 30% discount.
All fees of Marshall Fiduciary Services are negotiable, and this fee schedule is subject to change with reasonable and required notice.

* **National Master Guardian.** Russ Marshall is certified by the Center for Guardianship Certification as a National Master Guardian. Russ qualified as a National Master Guardian as having a degree from an accredited college or university with full-time professional guardianship experience since 1986 and by successfully completing an examination administered by The Center for Guardianship Certification. The exam is a comprehensive all day test which assesses knowledge of best practices in guardianship of the person and estate within the following categories of knowledge relative to guardianship: Business practices: ethical standards, conflict of interest, quality assurance, confidentiality, fees; Guardianship planning process: knowledge of person-centered planning, dealing with difficult clients, family dynamics, abuse; Professional role: concepts of decision making, informed consent, capacity issues and least restrictive alternatives; Courts and legal processes: compliance, authority, due process, procedures and laws; Personal Management: guardianship plan, residential options, oversight, functional assessments, visits, knowledge of resources; Financial management and accountability: investing and protecting assets, personal and real property management, public benefits; Medical, end of life and complex issues, DNR, AHCD, special medical decision making.

PERCENTAGE OF ASSETS UNDER MANAGEMENT FEE

A client may want to negotiate a percentage of assets managed fee rather than hourly fees that can result in monthly fluctuations of the amount of fees. One example is below:

One Percent of the first Million
 Three quarters of one Percent of the second Million
 One half of one Percent of the third Million
 One quarter of one Percent of the fourth Million and thereafter rates are negotiable.