

SAMPLE ACCOUNTING - FICTIONAL

This is a sample accounting generated by Balanced for a fictional matter. The people, the trust or estate, the accounts and the account numbers are made up, and it is provided for illustration only.

It is general information, current as of October 2026, and not legal, tax or accounting advice. Statutes, rules of court, Judicial Council forms and local court rules change and vary by county; confirm the current requirements before relying on any format shown here. Any accounting must be independently reviewed and verified by the fiduciary or their attorney before it is relied on, delivered or filed.

CALIFORNIA FIDUCIARY ACCOUNTING

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

CHARGES	
Schedule A – Assets at Beginning of Period	\$ 35,000.00
Schedule B – Receipts of Principal	\$ 0.00
Schedule E – Income Received	\$ 0.00
Schedule C – Gains on Sales	\$ 12,000.00
TOTAL CHARGES	\$ 47,000.00

CREDITS	
Schedule F – Disbursements of Principal	\$ 0.00
Schedule G – Disbursements of Income	\$ 0.00
Schedule D – Losses on Sales	\$ 0.00
Schedule I – Distributions to Beneficiaries	\$ 27,000.00
Schedule H – Assets on Hand at End of Period	\$ 20,000.00
TOTAL CREDITS	\$ 47,000.00

BALANCE (Charges – Credits)	\$ 0.00
BALANCED ✓	

*All amounts pull live from schedule tabs. Edit any amount in any schedule
and this summary updates automatically.*

Generated: October 06, 2026 | 8 transactions

Schedule A – Assets at Beginning of Period*California Probate Code § 1061(a)(1)***The Walter Brandt Trust***Period: 02/02/2025 – 12/31/2025*

Date	Symbol	Security	Quantity	Basis/Share	Carry Value	Total
Cedar Ridge Securities (acct xxxx5150)						
<i>Cash & Cash Equivalents</i>						
02/02/2025		CEDAR RIDGE GOVT MONEY MARKET FUND			\$ 20,000.00	
<i>Stocks</i>						
02/02/2025	HLCY	HALCYON INDUSTRIAL CORP	300.000	\$ 50.00	\$ 15,000.00	
Cedar Ridge Securities (acct xxxx5150) – Subtotal						\$ 35,000.00
TOTAL ASSETS – BEGINNING OF PERIOD						\$ 35,000.00

Schedule B – Receipts of Principal

California Probate Code §§ 1061(a)(3), 1062(a)

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date	Description	Amount	Total
TOTAL PRINCIPAL RECEIPTS		\$	0.00

Schedule E – Income Received

California Probate Code §§ 1061(a)(3), 1062(a)

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date	Description	Amount	Total
TOTAL INCOME RECEIVED		\$	0.00

Schedule C – Gains on Sales

California Probate Code §§ 1061(a)(5), 1062(d)

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date	Symbol	Security	Quantity	Basis/Share	Carry Value	Sale Proceeds	Gain	Total
Cedar Ridge Securities (acct xxxx5150)								
11/14/2025	HLCY	Sold HALCYON INDUSTRIAL CORP	300.000	\$ 50.00	\$ 15,000.00	\$ 27,000.00	\$ 12,000.00	
Cedar Ridge Securities (acct xxxx5150) – Subtotal								\$ 12,000.00
TOTAL GAINS ON SALES								\$ 12,000.00

Securities sold: carry value first in, first out (FIFO).

Schedule F – Disbursements of Principal

California Probate Code §§ 1061(a)(6), 1062(b)

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date	Payee	Description	Amount	Total
TOTAL PRINCIPAL DISBURSEMENTS			\$	0.00

California Probate Code §§ 1061(a)(9), 1062(e)

Period: 02/02/2025 – 12/31/2025

Schedule I

Schedule G – Disbursements of Income

California Probate Code §§ 1061(a)(6), 1062(b)

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date	Description	Amount	Total
TOTAL INCOME DISBURSEMENTS		\$	0.00

Schedule D – Losses on Sales

California Probate Code §§ 1061(a)(7), 1062(d)

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date	Symbol	Security	Quantity	Basis/Share	Carry Value	Sale Proceeds	Loss	Total
TOTAL LOSSES ON SALES							\$	0.00

Schedule H – Assets on Hand at End of Period

California Probate Code §§ 1061(a)(10), 1062(f)

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date	Symbol	Security	Quantity	Basis/Share	Carry Value	Total
Cedar Ridge Securities (acct xxxx5150)						
<i>Cash & Cash Equivalents</i>						
12/31/2025		CEDAR RIDGE GOVT MONEY MARKET FUND			\$ 4,000.00	
<i>Stocks</i>						
12/31/2025	HLCY	HALCYON INDUSTRIAL CORP	200.000	\$ 80.00	\$ 16,000.00	
Cedar Ridge Securities (acct xxxx5150) – Subtotal						\$ 20,000.00
TOTAL ASSETS – END OF PERIOD						\$ 20,000.00

Schedule MV — Market Value Detail

Informational reference — not part of balance equation

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date	Symbol	Security	Quantity	Basis/Share	Carry Value	Total Carry Value	Unrealized Gain/Loss	% Change	Market Value	Total Market Value
Cedar Ridge Securities (acct xxxx5150)										
Cash & Cash Equivalents										
12/31/2025		CEDAR RIDGE GOVT MONEY MARKET FUND			\$ 4,000.00		\$ 0.00	—	\$ 4,000.00	
Stocks										
12/31/2025	HLCY	HALCYON INDUSTRIAL CORP	200.000	\$ 80.00	\$ 16,000.00		\$ 2,400.00	+15.0%	\$ 18,400.00	
Cedar Ridge Securities (acct xxxx5150) – Subtotal						\$ 20,000.00	\$ 2,400.00	+12.0%		\$ 22,400.00
TOTAL ENDING HOLDINGS						\$ 20,000.00	\$ 2,400.00	+12.0%		\$ 22,400.00

Changes in Form of Assets

California Probate Code § 1063(b)

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date	Shares	Description	Cash	Carry Value
PURCHASES				
<i>RE: Cedar Ridge Securities (acct xxxx5150)</i>				
06/16/2025	200.000	HALCYON INDUSTRIAL CORP	\$ (16,000.00)	\$ 16,000.00
TOTAL PURCHASES			\$ (16,000.00)	\$ 16,000.00

Schedule M – Transfers Between Accounts

Inter-Account Transfers

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

[illegible][illegible]

Schedule M – Transfers Between Accounts

Inter-Account Transfers

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

TOTAL TRANSFERS

\$

0.00

Schedule Q – Proposed Distributions

California Probate Code § 1063(f)

Assets Available for Distribution

Total Assets on Hand (Schedule H)		\$	20,000.00
Less: Administrative Reserve (enter amount)		\$	0.00
NET AVAILABLE FOR FINAL DISTRIBUTION		\$	20,000.00

Proposed Final Distributions to Beneficiaries

Beneficiary Name	% Interest	Proposed Final Distribution
TOTAL	0	\$ 0.00

Tax — Income Summary

Informational summary derived from statement-level data. Always reconcile against annual tax forms.

Calendar Year 2025

REALIZED GAINS & LOSSES (Schedules C & D)

Account / Type	Transactions	Amount
Cedar Ridge Securities (acct xxxx5150) — 11/01/2025 - 11/30/2025		
Realized Gains (Schedule C)	1	\$ 12,000.00
Net Realized — Cedar Ridge Securities (acct xxxx5150)	1	\$ 12,000.00
Net Realized subtotal for 2025	1	\$ 12,000.00
TOTAL for 2025 (Income + Net Realized)	1	\$ 12,000.00
GRAND TOTAL — Entire Accounting Period	1	\$ 12,000.00

TRUSTEE'S ACCOUNT: REQUIRED DISCLOSURES

Prob. Code §16063(a)(3)–(6)

The Walter Brandt Trust

Period: 02/02/2025 – 12/31/2025

Date or agent	Description or relationship to the trustee	Sch.	Amount
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(3) The trustee's compensation

	None shown in the statements. State any compensation paid or accrued.		\$ 0.00
Total trustee's compensation			\$ 0.00

(4) The agents hired by the trustee, their relationship to the trustee, if any, and their compensation

	None shown in the statements. List any agent hired.		\$ 0.00
Total agents' compensation			\$ 0.00

Agents are taken from the disbursements by their descriptions. The yellow cells are the trustee's to complete: each agent's relationship to the trustee, if any, and any agent paid outside these accounts.

(5) Court review

The recipient of this account may petition the court pursuant to Section 17200 of the Probate Code to obtain a court review of the account and of the acts of the trustee.

(6) Time limit for claims

Claims against the trustee for breach of trust may not be made after the expiration of three years from the date the beneficiary receives an account or report disclosing facts giving rise to the claim.