

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

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

CHARGES	
Schedule A – Assets at Beginning of Period	\$ 1,722,000.00
Schedule B – Receipts of Principal	\$ 0.00
Schedule E – Income Received	\$ 0.00
Schedule C – Gains on Sales	\$ 210,000.00
Net Income from Trade or Business	\$ 315,750.00
TOTAL CHARGES	\$ 2,247,750.00

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	\$ 0.00
Schedule H – Assets on Hand at End of Period	\$ 2,017,250.00
Net Loss from Trade or Business	\$ 230,500.00
TOTAL CREDITS	\$ 2,247,750.00

BALANCE (Charges – Credits)	\$ 0.00
BALANCED ✓	

PER-ACCOUNT BALANCE	
Delgado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets	✓
Mayacamas Valley Bank, Estate of Rosa Delgado (acct xxxx4410)	✓

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

Generated: October 06, 2026 | 34 transactions

Schedule A – Assets at Beginning of Period

California Probate Code § 1061(a)(1)

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
Delgado Cellars (business assets)			
01/22/2024	Winery and vineyard equipment, at Inventory and Appraisal value	\$ 420,000.00	
01/22/2024	Delgado Cellars brand, labels and trademarks, at Inventory and Appraisal value	\$ 350,000.00	
01/22/2024	Working capital: wine in barrel and bottle \$610,000, receivables \$95,000, less trade payables \$25,000	\$ 680,000.00	
Delgado Cellars (business assets) – Subtotal			\$ 1,450,000.00
Delgado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets			
01/22/2024	Delgado Cellars operating account	\$ 210,000.00	
Mayacamas Valley Bank operating account (xxxx2207) and business assets – Subtotal			\$ 210,000.00
Mayacamas Valley Bank, Estate of Rosa Delgado (acct xxxx4410)			
01/22/2024	Rosa Delgado checking account (now the estate account)	\$ 62,000.00	
Mayacamas Valley Bank, Estate of Rosa Delgado (acct xxxx4410) – Subtotal			\$ 62,000.00
TOTAL ASSETS – BEGINNING OF PERIOD			\$ 1,722,000.00

Schedule B – Receipts of Principal

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

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
TOTAL PRINCIPAL RECEIPTS		\$	0.00

Schedule E – Income Received

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

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
TOTAL INCOME RECEIVED		\$	0.00

Schedule C – Gains on Sales*California Probate Code §§ 1061(a)(5), 1062(d)***Estate of Rosa Delgado***Period: 01/22/2024 – 01/31/2026*

Date	Description	Carry Value	Sale Proceeds	Gain	Total
Delgado Cellars (business assets)					
01/15/2026	Sale of Delgado Cellars brand and wine inventory to North Coast Vintners, Inc.	\$ 940,000.00	\$ 1,150,000.00	\$ 210,000.00	
Delgado Cellars (business assets) – Subtotal					\$ 210,000.00
TOTAL GAINS ON SALES					\$ 210,000.00

NET INCOME OR LOSS FROM TRADE OR BUSINESS

Delgado Cellars 2024 – Prob. Code §§1061(a)(4), (a)(8), 1062(c)

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Receipts	Expenses	Total
RECEIPTS				
Delgado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets				
<i>Gross receipts</i>				
12/31/2024	Wine sales, wholesale and tasting room, 2024 (per the winery's books) - \$280,000 of the year's net money receipts retained: \$185,000 for the bottling line, Prob. Code 16342(c)(1)(B), and \$95,000 for working capital, 16342(c)(1)(A)	\$ 1,400,000.00		
Gross receipts – Subtotal				\$ 1,400,000.00
<i>Change in working capital (non-cash)</i>				
12/31/2024	Increase in working capital, 2024 (non-cash; carried on Schedule H)	\$ 45,000.00		
Change in working capital (non-cash) – Subtotal				\$ 45,000.00
			TOTAL RECEIPTS	\$ 1,445,000.00
EXPENSES				
Delgado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets				
<i>Insurance</i>				
12/31/2024	Property, crop and liability insurance, 2024		\$ 36,000.00	
Insurance – Subtotal				\$ 36,000.00
<i>Repairs</i>				
04/18/2024	Crush pad repair, Sonoma Concrete Works		\$ 22,000.00	
Repairs – Subtotal				\$ 22,000.00
<i>Supplies</i>				
12/31/2024	Grapes purchased, glass, corks and barrels, 2024		\$ 255,000.00	
Supplies – Subtotal				\$ 255,000.00
<i>Taxes</i>				
12/31/2024	Excise, payroll and property taxes, 2024		\$ 30,000.00	
Taxes – Subtotal				\$ 30,000.00
<i>Utilities</i>				
12/31/2024	Electricity, water and waste, 2024		\$ 31,000.00	
Utilities – Subtotal				\$ 31,000.00
<i>Wages</i>				
12/31/2024	Payroll, vineyard, cellar and tasting room, 2024		\$ 470,000.00	
Wages – Subtotal				\$ 470,000.00
<i>Rent or lease</i>				
12/31/2024	Rent of winery and tasting room building, Delgado Properties, LLC, 2024		\$ 216,000.00	
Rent or lease – Subtotal				\$ 216,000.00
<i>Depreciation (non-cash)</i>				
12/31/2024	Depreciation of winery equipment, 2024 (non-cash)		\$ 60,000.00	

NET INCOME OR LOSS FROM TRADE OR BUSINESS

Delgado Cellars 2024 – Prob. Code §§1061(a)(4), (a)(8), 1062(c)

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Receipts	Expenses	Total
12/31/2024	Depreciation of bottling line, 2024, half year (non-cash)		\$ 9,250.00	
Depreciation (non-cash) – Subtotal				\$ 69,250.00
TOTAL EXPENSES				\$ 1,129,250.00
TOTAL NET INCOME (LOSS) FROM TRADE OR BUSINESS				\$ 315,750.00

NET INCOME OR LOSS FROM TRADE OR BUSINESS

Delgado Cellars 2025 – Prob. Code §§1061(a)(4), (a)(8), 1062(c)

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Receipts	Expenses	Total
RECEIPTS				
Delgado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets				
<i>Gross receipts</i>				
12/31/2025	Wine sales, wholesale and tasting room, 2025, smoke-damaged harvest (per the winery's books)	\$ 990,000.00		
	Gross receipts – Subtotal			\$ 990,000.00
TOTAL RECEIPTS				\$ 990,000.00
EXPENSES				
Delgado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets				
<i>Insurance</i>				
12/31/2025	Property, crop and liability insurance, 2025		\$ 39,000.00	
	Insurance – Subtotal			\$ 39,000.00
<i>Repairs</i>				
12/31/2025	Ordinary equipment repairs, 2025		\$ 11,000.00	
	Repairs – Subtotal			\$ 11,000.00
<i>Supplies</i>				
12/31/2025	Grapes purchased, glass, corks and barrels, 2025		\$ 262,000.00	
	Supplies – Subtotal			\$ 262,000.00
<i>Taxes</i>				
12/31/2025	Excise, payroll and property taxes, 2025		\$ 31,000.00	
	Taxes – Subtotal			\$ 31,000.00
<i>Utilities</i>				
12/31/2025	Electricity, water and waste, 2025		\$ 33,000.00	
	Utilities – Subtotal			\$ 33,000.00
<i>Wages</i>				
12/31/2025	Payroll, vineyard, cellar and tasting room, 2025		\$ 480,000.00	
	Wages – Subtotal			\$ 480,000.00
<i>Rent or lease</i>				
12/31/2025	Rent of winery and tasting room building, Delgado Properties, LLC, 2025		\$ 216,000.00	
	Rent or lease – Subtotal			\$ 216,000.00
<i>Change in working capital (non-cash)</i>				
12/31/2025	Decrease in working capital, 2025, smoke-tainted wine written down (non-cash; carried on Schedule H)		\$ 70,000.00	
	Change in working capital (non-cash) – Subtotal			\$ 70,000.00
<i>Depreciation (non-cash)</i>				
12/31/2025	Depreciation of winery equipment, 2025 (non-cash)		\$ 60,000.00	
12/31/2025	Depreciation of bottling line, 2025 (non-cash)		\$ 18,500.00	
	Depreciation (non-cash) – Subtotal			\$ 78,500.00

NET INCOME OR LOSS FROM TRADE OR BUSINESS

Delgado Cellars 2025 – Prob. Code §§1061(a)(4), (a)(8), 1062(c)

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Receipts	Expenses	Total
TOTAL EXPENSES				\$ 1,220,500.00
TOTAL NET INCOME (LOSS) FROM TRADE OR BUSINESS				\$ (230,500.00)

Schedule F – Disbursements of Principal

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

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Payee	Description	Amount	Total
TOTAL PRINCIPAL DISBURSEMENTS			\$	0.00

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

Period: 01/22/2024 – 01/31/2026

Schedule G – Disbursements of Income

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

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
TOTAL INCOME DISBURSEMENTS		\$	0.00

Schedule D – Losses on Sales

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

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
TOTAL LOSSES ON SALES		\$	0.00

Schedule H – Assets on Hand at End of Period

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

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
Delgado Cellars (business assets)			
01/31/2026	Winery and vineyard equipment, less depreciation taken	\$ 300,000.00	
01/31/2026	Bottling line, less depreciation taken	\$ 157,250.00	
01/31/2026	Working capital after the sale: receivables \$88,000 less trade payables \$23,000	\$ 65,000.00	
Delgado Cellars (business assets) – Subtotal			\$ 522,250.00
Delgado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets			
01/31/2026	Delgado Cellars operating account	\$ 1,433,000.00	
Mayacamas Valley Bank operating account (xxxx2207) and business assets – Subtotal			\$ 1,433,000.00
Mayacamas Valley Bank, Estate of Rosa Delgado (acct xxxx4410)			
01/31/2026	Estate of Rosa Delgado account	\$ 62,000.00	
Mayacamas Valley Bank, Estate of Rosa Delgado (acct xxxx4410) – Subtotal			\$ 62,000.00
TOTAL ASSETS – END OF PERIOD			\$ 2,017,250.00

Schedule MV — Market Value Detail

Informational reference — not part of balance equation

Estate of Rosa Delgado										
Period: 01/22/2024 – 01/31/2026										
Date	Symbol	Security	Quantity	Basis/Share	Carry Value	Total Carry Value	Unrealized Gain/Loss	% Change	Market Value	Total Market Value
Delgado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets										
Cash & Cash Equivalents										
01/31/2026		DELGADO CELLARS OPERATING ACCOUNT			\$ 1,433,000.00		\$ 0.00	—	\$ 1,433,000.00	
Other										
01/31/2026		Winery and vineyard equipment, less depreciation taken			\$ 300,000.00		\$ (20,000.00)	-6.7%	\$ 280,000.00	
01/31/2026		Bottling line, less depreciation taken			\$ 157,250.00		\$ 7,750.00	+4.9%	\$ 165,000.00	
01/31/2026		Working capital after the sale: receivables \$88,000 less trade payables \$23,000			\$ 65,000.00		\$ 0.00	—	\$ 65,000.00	
gado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets – Subtotal						\$ 1,955,250.00	\$ (12,250.00)	-0.6%		\$ 1,943,000.00
Mayacamas Valley Bank, Estate of Rosa Delgado (acct xxxx4410)										
Cash & Cash Equivalents										
01/31/2026		ESTATE OF ROSA DELGADO ACCOUNT			\$ 62,000.00		\$ 0.00	—	\$ 62,000.00	
Mayacamas Valley Bank, Estate of Rosa Delgado (acct xxxx4410) – Subtotal						\$ 62,000.00	\$ 0.00	—		\$ 62,000.00
TOTAL ENDING HOLDINGS						\$ 2,017,250.00	\$ (12,250.00)	-0.6%		\$ 2,005,000.00

ALLOCATION OF RECEIPTS AND DISBURSEMENTS BETWEEN PRINCIPAL AND INCOME

Prob. Code §1063(c); Uniform Fiduciary Income and Principal Act, Prob. Code §§16320–16383

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Sch.	Amount	Income share	Principal	Income
RECEIPTS						
12/31/2024	Wine sales, wholesale and tasting room, 2024 (per the winery's books) - \$280,000 of the year's net money receipts retained: \$185,000 for the bottling line, Prob. Code 16342(c)(1)(B), and \$95,000 for working capital, 16342(c)(1)(A)	B	\$ 1,400,000.00	80%	\$ 280,000.00	\$ 1,120,000.00
12/31/2024	Increase in working capital, 2024 (non-cash; carried on Schedule H)	B	\$ 45,000.00	0%	\$ 45,000.00	\$ 0.00
12/31/2025	Wine sales, wholesale and tasting room, 2025, smoke-damaged harvest (per the winery's books)	B	\$ 990,000.00	0%	\$ 990,000.00	\$ 0.00
TOTAL RECEIPTS					\$ 1,315,000.00	\$ 1,120,000.00
GAINS AND LOSSES ON SALES						
01/15/2026	Sale of Delgado Cellars brand and wine inventory to North Coast Vintners, Inc.	C	\$ 210,000.00	0%	\$ 210,000.00	\$ 0.00
TOTAL GAINS AND LOSSES ON SALES					\$ 210,000.00	\$ 0.00
DISBURSEMENTS						
04/18/2024	Crush pad repair, Sonoma Concrete Works	F	\$ 22,000.00	100%	\$ 0.00	\$ 22,000.00
12/31/2024	Payroll, vineyard, cellar and tasting room, 2024	F	\$ 470,000.00	100%	\$ 0.00	\$ 470,000.00
12/31/2024	Grapes purchased, glass, corks and barrels, 2024	F	\$ 255,000.00	100%	\$ 0.00	\$ 255,000.00
12/31/2024	Rent of winery and tasting room building, Delgado Properties, LLC, 2024	F	\$ 216,000.00	100%	\$ 0.00	\$ 216,000.00
12/31/2024	Property, crop and liability insurance, 2024	F	\$ 36,000.00	100%	\$ 0.00	\$ 36,000.00
12/31/2024	Excise, payroll and property taxes, 2024	F	\$ 30,000.00	100%	\$ 0.00	\$ 30,000.00
12/31/2024	Electricity, water and waste, 2024	F	\$ 31,000.00	100%	\$ 0.00	\$ 31,000.00
12/31/2024	Depreciation of winery equipment, 2024 (non-cash)	F	\$ 60,000.00	0%	\$ 60,000.00	\$ 0.00
12/31/2024	Depreciation of bottling line, 2024, half year (non-cash)	F	\$ 9,250.00	0%	\$ 9,250.00	\$ 0.00
12/31/2025	Payroll, vineyard, cellar and tasting room, 2025	F	\$ 480,000.00	0%	\$ 480,000.00	\$ 0.00
12/31/2025	Grapes purchased, glass, corks and barrels, 2025	F	\$ 262,000.00	0%	\$ 262,000.00	\$ 0.00
12/31/2025	Rent of winery and tasting room building, Delgado Properties, LLC, 2025	F	\$ 216,000.00	0%	\$ 216,000.00	\$ 0.00
12/31/2025	Property, crop and liability insurance, 2025	F	\$ 39,000.00	0%	\$ 39,000.00	\$ 0.00

ALLOCATION OF RECEIPTS AND DISBURSEMENTS BETWEEN PRINCIPAL AND INCOME

Prob. Code §1063(c); Uniform Fiduciary Income and Principal Act, Prob. Code §§16320–16383

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Description	Sch.	Amount	Income share	Principal	Income
12/31/2025	Excise, payroll and property taxes, 2025	F	\$ 31,000.00	0%	\$ 31,000.00	\$ 0.00
12/31/2025	Electricity, water and waste, 2025	F	\$ 33,000.00	0%	\$ 33,000.00	\$ 0.00
12/31/2025	Ordinary equipment repairs, 2025	F	\$ 11,000.00	0%	\$ 11,000.00	\$ 0.00
12/31/2025	Decrease in working capital, 2025, smoke-tainted wine written down (non-cash; carried on Schedule H)	F	\$ 70,000.00	0%	\$ 70,000.00	\$ 0.00
12/31/2025	Depreciation of winery equipment, 2025 (non-cash)	F	\$ 60,000.00	0%	\$ 60,000.00	\$ 0.00
12/31/2025	Depreciation of bottling line, 2025 (non-cash)	F	\$ 18,500.00	0%	\$ 18,500.00	\$ 0.00
TOTAL DISBURSEMENTS					\$1,289,750.00	\$1,060,000.00

DISTRIBUTIONS

TOTAL DISTRIBUTIONS \$ 0.00 \$ 0.00

PRINCIPAL AND UNDISTRIBUTED INCOME

	Principal	Income
On hand at beginning of period (Schedule A)	\$ 1,722,000.00	\$ 0.00
Add: receipts	\$ 1,315,000.00	\$ 1,120,000.00
Add (less): gains and losses on sales	\$ 210,000.00	\$ 0.00
Less: disbursements	#####	#####
Less: distributions	\$ 0.00	\$ 0.00
On hand at end of period	\$1,957,250.00	\$ 60,000.00
Principal plus undistributed income, less Schedule H (must be zero)		\$ 0.00

Changes in Form of Assets

California Probate Code § 1063(b)

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Date	Shares	Description	Cash	Carry Value
PURCHASES				
<i>RE: Delgado Cellars: Mayacamas Valley Bank operating account (xxxx2207) and business assets</i>				
06/12/2024		Bottling line, Valle Equipment Co.	\$ (185,000.00)	\$ 185,000.00
TOTAL PURCHASES			\$ (185,000.00)	\$ 185,000.00

Schedule M – Transfers Between Accounts

Inter-Account Transfers

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

[illegible]

Schedule M – Transfers Between Accounts

Inter-Account Transfers

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

TOTAL TRANSFERS

\$

0.00

Schedule Q – Proposed Distributions

California Probate Code § 1063(f)

Assets Available for Distribution

Total Assets on Hand (Schedule H)		\$	2,017,250.00
Less: Administrative Reserve (enter amount)		\$	0.00
NET AVAILABLE FOR FINAL DISTRIBUTION		\$	2,017,250.00

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.

No income (Schedule E) or realized sales (Schedules C/D) in this accounting period.

STATUTORY COMPENSATION – FEE BASE AND COMPUTATION

Prob. Code §§10800, 10810; Cal. Rules of Court, rule 7.705(a)

Estate of Rosa Delgado

Period: 01/22/2024 – 01/31/2026

Item	Amount
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THE BASE (rule 7.705(a))

Inventory and Appraisal (starts as Schedule A; enter the I&A total)	\$ 1,722,000.00
Receipts, excluding principal (Schedule E)	\$ 0.00
Gains on sales (Schedule C)	\$ 210,000.00
Less: losses on sales (Schedule D)	\$ 0.00
FEE BASE	\$ 1,932,000.00

COMPUTATION (§10800(a))

4.0% of the first \$100,000	\$ 4,000.00
3.0% of the next \$100,000	\$ 3,000.00
2.0% of the next \$800,000	\$ 16,000.00
1.0% of the next \$9,000,000	\$ 9,320.00
0.5% of the next \$15,000,000	\$ 0.00
STATUTORY COMPENSATION (each of personal representative and attorney)	\$ 32,320.00

The statute's base adds "receipts" (§10800(b)); rule 7.705(a)'s form says "Receipts, Excluding Principal". Adjust the receipts line if the court in this county reads it otherwise. Encumbrances are disregarded (§10800(b)).