

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 Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

CHARGES	
Schedule A – Assets at Beginning of Period	\$ 3,040,000.00
Schedule B – Receipts of Principal	\$ 0.00
Schedule E – Income Received	\$ 223,500.00
Schedule C – Gains on Sales	\$ 0.00
TOTAL CHARGES	\$ 3,263,500.00

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	\$ 200,000.00
Schedule H – Assets on Hand at End of Period	\$ 3,063,500.00
TOTAL CREDITS	\$ 3,263,500.00

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 | 37 transactions

Schedule A – Assets at Beginning of Period

California Probate Code § 1061(a)(1)

The Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
Delgado Properties, LLC (100% membership interest)			
01/22/2024	Delgado Properties, LLC, 100% membership interest (building, no debt), at appraised value	\$ 3,000,000.00	
Delgado Properties, LLC (100% membership interest) – Subtotal			\$ 3,000,000.00
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731)			
01/22/2024	Trust checking account	\$ 40,000.00	
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731) – Subtotal			\$ 40,000.00
TOTAL ASSETS – BEGINNING OF PERIOD			\$ 3,040,000.00

Schedule B – Receipts of Principal

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

The Rosa Delgado Trust

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)***The Rosa Delgado Trust***Period: 01/22/2024 – 01/31/2026*

Date	Description	Amount	Total
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731)			
02/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
03/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
04/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
05/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
06/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
07/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
08/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
09/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
10/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
11/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
12/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
01/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
02/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
03/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
04/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 12,500.00	
05/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 4,000.00	
06/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 4,000.00	
07/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 4,000.00	
08/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 4,000.00	

Schedule E – Income Received

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

The Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
09/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 4,000.00	
10/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 4,000.00	
11/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 4,000.00	
12/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	\$ 4,000.00	
01/05/2026	Delgado Properties, LLC, monthly distribution of rental profits	\$ 4,000.00	
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731) – Subtotal			\$ 223,500.00

TOTAL INCOME RECEIVED

\$ 223,500.00

Schedule C – Gains on Sales

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

The Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
TOTAL GAINS ON SALES		\$	0.00

Schedule F – Disbursements of Principal

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

The Rosa Delgado Trust

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 I

Schedule G – Disbursements of Income

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

The Rosa Delgado Trust

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)

The Rosa Delgado Trust

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)

The Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

Date	Description	Amount	Total
Delgado Properties, LLC (100% membership interest)			
01/31/2026	Delgado Properties, LLC, 100% membership interest, carry value less the capital distribution	\$ 2,100,000.00	
Delgado Properties, LLC (100% membership interest) – Subtotal			\$ 2,100,000.00
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731)			
01/31/2026	Trust checking account	\$ 963,500.00	
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731) – Subtotal			\$ 963,500.00
TOTAL ASSETS – END OF PERIOD			\$ 3,063,500.00

Schedule MV — Market Value Detail

Informational reference — not part of balance equation

The Rosa Delgado Trust

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
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731)										
Cash & Cash Equivalents										
01/31/2026		TRUST CHECKING ACCOUNT			\$ 963,500.00		\$ 0.00	—	\$ 963,500.00	
Other										
01/31/2026		Delgado Properties, LLC, 100% membership interest, carry value less the capital distribution			\$ 2,100,000.00		\$ 0.00	—	\$ 2,100,000.00	
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731) – Subtotal						\$ 3,063,500.00	\$ 0.00	—		\$ 3,063,500.00
TOTAL ENDING HOLDINGS						\$ 3,063,500.00	\$ 0.00	—		\$ 3,063,500.00

ALLOCATION OF RECEIPTS AND DISBURSEMENTS BETWEEN PRINCIPAL AND INCOME

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

The Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

Date	Description	Sch.	Amount	Income share	Principal	Income
RECEIPTS						
02/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
03/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
04/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
05/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
06/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
07/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
08/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
09/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
10/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
11/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
12/05/2024	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
01/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
02/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
03/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
04/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 12,500.00	100%	\$ 0.00	\$ 12,500.00
05/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 4,000.00	100%	\$ 0.00	\$ 4,000.00
06/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 4,000.00	100%	\$ 0.00	\$ 4,000.00
07/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 4,000.00	100%	\$ 0.00	\$ 4,000.00
08/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 4,000.00	100%	\$ 0.00	\$ 4,000.00
09/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 4,000.00	100%	\$ 0.00	\$ 4,000.00
10/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 4,000.00	100%	\$ 0.00	\$ 4,000.00

ALLOCATION OF RECEIPTS AND DISBURSEMENTS BETWEEN PRINCIPAL AND INCOME

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

The Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

Date	Description	Sch.	Amount	Income share	Principal	Income
11/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 4,000.00	100%	\$ 0.00	\$ 4,000.00
12/05/2025	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 4,000.00	100%	\$ 0.00	\$ 4,000.00
01/05/2026	Delgado Properties, LLC, monthly distribution of rental profits	E	\$ 4,000.00	100%	\$ 0.00	\$ 4,000.00
TOTAL RECEIPTS					\$ 0.00	\$ 223,500.00

GAINS AND LOSSES ON SALES

TOTAL GAINS AND LOSSES ON SALES \$ 0.00 \$ 0.00

DISBURSEMENTS

TOTAL DISBURSEMENTS \$ 0.00 \$ 0.00

DISTRIBUTIONS

04/10/2024	Income distribution, Luis Delgado	I	\$ 25,000.00	100%	\$ 0.00	\$ 25,000.00
07/10/2024	Income distribution, Luis Delgado	I	\$ 25,000.00	100%	\$ 0.00	\$ 25,000.00
10/10/2024	Income distribution, Luis Delgado	I	\$ 25,000.00	100%	\$ 0.00	\$ 25,000.00
01/10/2025	Income distribution, Luis Delgado	I	\$ 25,000.00	100%	\$ 0.00	\$ 25,000.00
04/10/2025	Income distribution, Luis Delgado	I	\$ 25,000.00	100%	\$ 0.00	\$ 25,000.00
07/10/2025	Income distribution, Luis Delgado	I	\$ 25,000.00	100%	\$ 0.00	\$ 25,000.00
10/10/2025	Income distribution, Luis Delgado	I	\$ 25,000.00	100%	\$ 0.00	\$ 25,000.00
01/10/2026	Income distribution, Luis Delgado	I	\$ 25,000.00	100%	\$ 0.00	\$ 25,000.00
TOTAL DISTRIBUTIONS					\$ 0.00	\$ 200,000.00

PRINCIPAL AND UNDISTRIBUTED INCOME

	Principal	Income
On hand at beginning of period (Schedule A)	\$3,040,000.00	\$ 0.00
Add: receipts	\$ 0.00	\$ 223,500.00
Add (less): gains and losses on sales	\$ 0.00	\$ 0.00
Less: disbursements	\$ 0.00	\$ 0.00
Less: distributions	\$ 0.00	\$ (200,000.00)
On hand at end of period	\$3,040,000.00	\$ 23,500.00
Principal plus undistributed income, less Schedule H (must be zero)		\$ 0.00

Changes in Form of Assets

California Probate Code § 1063(b)

The Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

Date	Shares	Description	Cash	Carry Value
RETURN OF CAPITAL				
<i>RE: Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731)</i>				
05/20/2025		Delgado Properties, LLC, distribution of refinancing proce	\$ 900,000.00	\$ (900,000.00)
TOTAL RETURN OF CAPITAL			\$ 900,000.00	\$ (900,000.00)

Schedule M – Transfers Between Accounts

Inter-Account Transfers

The Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

[illegible]

Schedule M – Transfers Between Accounts

Inter-Account Transfers

The Rosa Delgado Trust

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)		\$	3,063,500.00
Less: Administrative Reserve (enter amount)		\$	0.00
NET AVAILABLE FOR FINAL DISTRIBUTION		\$	3,063,500.00

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 2024

INCOME (Schedule E)		
Account / Category	Transactions	Amount
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731) — 02/01/2024 - 12/31/2024		
Other Income	11	\$ 137,500.00
Subtotal — Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731)	11	\$ 137,500.00
Income subtotal for 2024	11	\$ 137,500.00
TOTAL for 2024 (Income + Net Realized)	11	\$ 137,500.00

Calendar Year 2025

INCOME (Schedule E)		
Account / Category	Transactions	Amount
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731) — 01/01/2025 - 12/31/2025		
Other Income	12	\$ 82,000.00
Subtotal — Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731)	12	\$ 82,000.00
Income subtotal for 2025	12	\$ 82,000.00
TOTAL for 2025 (Income + Net Realized)	12	\$ 82,000.00

Calendar Year 2026

INCOME (Schedule E)		
Account / Category	Transactions	Amount
Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731) — 01/01/2026 - 01/31/2026		
Other Income	1	\$ 4,000.00
Subtotal — Mayacamas Valley Bank, Rosa Delgado Trust (acct xxxx7731)	1	\$ 4,000.00
Income subtotal for 2026	1	\$ 4,000.00
TOTAL for 2026 (Income + Net Realized)	1	\$ 4,000.00

GRAND TOTAL — Entire Accounting Period	24	\$ 223,500.00
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TRUSTEE'S ACCOUNT: REQUIRED DISCLOSURES

Prob. Code §16063(a)(3)–(6)

The Rosa Delgado Trust

Period: 01/22/2024 – 01/31/2026

Date or agent	Description or relationship to the trustee	Sch.	Amount
(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.