

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 Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

CHARGES	
Schedule A – Assets at Beginning of Period	\$ 1,186,050.00
Schedule B – Receipts of Principal	\$ 17,580.44
Schedule E – Income Received	\$ 3,958.43
Schedule C – Gains on Sales	\$ 14,340.18
TOTAL CHARGES	\$ 1,221,929.05

CREDITS	
Schedule F – Disbursements of Principal	\$ 31,330.00
Schedule G – Disbursements of Income	\$ 0.00
Schedule D – Losses on Sales	\$ 0.00
Schedule I – Distributions to Beneficiaries	\$ 25,000.00
Schedule H – Assets on Hand at End of Period	\$ 1,165,599.05
TOTAL CREDITS	\$ 1,221,929.05

BALANCE (Charges – Credits)	\$ 0.00
BALANCED ✓	

PER-ACCOUNT BALANCE	
Pacific Heritage Bank (acct xxxx2290)	✓
Personal Property	✓
Real Property	✓

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

Generated: October 04, 2026 | 44 transactions

Schedule A – Assets at Beginning of Period

California Probate Code § 1061(a)(1)

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Date	Description	Amount	Total
Real Property			
07/01/2025	Real property, 1180 Alder Court, Davis (rental), at inventory and appraisal value	\$ 615,000.00	
Real Property – Subtotal			\$ 615,000.00
Other Property (per Notes)			
07/01/2025	Real property, 1932 Via Norte, Davis (residence)	\$ 498,000.00	
Other Property (per Notes) – Subtotal			\$ 498,000.00
Personal Property			
07/01/2025	2016 Toyota Camry, at inventory and appraisal value	\$ 8,200.00	
Personal Property – Subtotal			\$ 8,200.00
Pacific Heritage Bank (acct xxxx2290)			
07/01/2025	Cash Balance	\$ 64,850.00	
Pacific Heritage Bank (acct xxxx2290) – Subtotal			\$ 64,850.00
TOTAL ASSETS – BEGINNING OF PERIOD			\$ 1,186,050.00

Schedule B – Receipts of Principal

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

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Date	Description	Amount	Total
Pacific Heritage Bank (acct xxxx2290)			
07/02/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	\$ 2,400.00	
08/04/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	\$ 2,400.00	
08/08/2025	DEPOSIT FINAL PAYCHECK HAROLD WHITCOMB	\$ 3,180.44	
09/02/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	\$ 2,400.00	
10/02/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	\$ 2,400.00	
11/03/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	\$ 2,400.00	
12/01/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	\$ 2,400.00	
Pacific Heritage Bank (acct xxxx2290) – Subtotal			\$ 17,580.44

TOTAL PRINCIPAL RECEIPTS

\$ 17,580.44

Schedule E – Income Received*California Probate Code §§ 1061(a)(3), 1062(a)***Estate of Harold J. Whitcomb***Period: 07/01/2025 – 12/31/2025*

Date	Description	Amount	Total
Pacific Heritage Bank (acct xxxx2290)			
07/31/2025	INTEREST PAID	\$ 24.10	
08/31/2025	INTEREST PAID	\$ 23.45	
09/30/2025	INTEREST PAID	\$ 26.30	
10/31/2025	INTEREST PAID	\$ 1,288.12	
11/30/2025	INTEREST PAID	\$ 1,301.66	
12/31/2025	INTEREST PAID	\$ 1,294.80	
<i>Pacific Heritage Bank (acct xxxx2290) – Subtotal</i>			\$ 3,958.43
TOTAL INCOME RECEIVED			\$ 3,958.43

Schedule C – Gains on Sales

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

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Date	Description	Carry Value	Sale Proceeds	Gain	Total
Other Property (per Notes)					
09/26/2025	Real property, 1932 Via Norte, Davis (residence)	\$ 498,000.00	\$ 512,340.18	\$ 14,340.18	
Other Property (per Notes) – Subtotal					\$ 14,340.18
TOTAL GAINS ON SALES					\$ 14,340.18

Schedule F – Disbursements of Principal

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

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Date	Payee	Description	Amount	Total
Pacific Heritage Bank (acct xxxx2290)				
07/10/2025		ACME PROPERTY MANAGEMENT FEE	\$ 240.00	
07/14/2025	FOREST LAWN MORTUARY	CHECK 2001 FOREST LAWN MORTUARY	\$ 8,650.00	
07/21/2025	SACRAMENTO COUNTY PROBATE FILING FEE	CHECK 2002 SACRAMENTO COUNTY PROBATE FILING FEE	\$ 435.00	
08/11/2025		ACME PROPERTY MANAGEMENT FEE	\$ 240.00	
08/19/2025	CAPITAL EXAMPLE CARD SERVICES	CHECK 2003 CAPITAL EXAMPLE CARD SERVICES	\$ 2,250.00	
08/29/2025	DAILY RECORDER NOTICE PUBLICATION	CHECK 2004 DAILY RECORDER NOTICE PUBLICATION	\$ 310.00	
09/10/2025		ACME PROPERTY MANAGEMENT FEE	\$ 240.00	
09/15/2025	ABC PLUMBING REPAIR	CHECK 2005 ABC PLUMBING REPAIR	\$ 615.00	
10/10/2025		ACME PROPERTY MANAGEMENT FEE	\$ 240.00	
10/15/2025	MERCY GENERAL HOSPITAL	CHECK 2006 MERCY GENERAL HOSPITAL	\$ 4,100.00	
10/24/2025	COUNTY TAX COLLECTOR PROPERTY TAX	CHECK 2007 COUNTY TAX COLLECTOR PROPERTY TAX	\$ 1,850.00	
11/10/2025		ACME PROPERTY MANAGEMENT FEE	\$ 240.00	
11/14/2025	STATE FARM INSURANCE PREMIUM	CHECK 2008 STATE FARM INSURANCE PREMIUM	\$ 980.00	
12/10/2025		ACME PROPERTY MANAGEMENT FEE	\$ 240.00	
12/12/2025	PARK AND REYES LLP STATUTORY ATTORNEY FEE	CHECK 2010 PARK AND REYES LLP STATUTORY ATTORNEY FEE	\$ 9,500.00	
12/18/2025	MORGAN AND LEE CPA FINAL 1040	CHECK 2011 MORGAN AND LEE CPA FINAL 1040	\$ 1,200.00	
Pacific Heritage Bank (acct xxxx2290) – Subtotal				\$ 31,330.00

TOTAL PRINCIPAL DISBURSEMENTS

\$ 31,330.00

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

Period: 07/01/2025 – 12/31/2025

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Schedule G – Disbursements of Income

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

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 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)

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

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 Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Date	Description	Amount	Total
Real Property			
12/31/2025	Real property, 1180 Alder Court, Davis (rental), at inventory and appraisal value	\$ 615,000.00	
Real Property – Subtotal			\$ 615,000.00
Personal Property			
12/31/2025	2016 Toyota Camry, at inventory and appraisal value	\$ 8,200.00	
Personal Property – Subtotal			\$ 8,200.00
Pacific Heritage Bank (acct xxxx2290)			
12/31/2025	Cash Balance	\$ 542,399.05	
Pacific Heritage Bank (acct xxxx2290) – Subtotal			\$ 542,399.05
TOTAL ASSETS – END OF PERIOD			\$ 1,165,599.05

Schedule MV — Market Value Detail

Informational reference — not part of balance equation

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Date	Symbol	Security	Quantity	Basis/Share	Carry Value	Total Carry Value	Unrealized Gain/Loss	% Change	Market Value	Total Market Value
Pacific Heritage Bank (acct xxxx2290)										
Cash & Cash Equivalents										
12/31/2025		CASH BALANCE			\$ 542,399.05		\$ 0.00	—	\$ 542,399.05	
Pacific Heritage Bank (acct xxxx2290) – Subtotal						\$ 542,399.05	\$ 0.00	—		\$ 542,399.05
Personal Property										
Other										
12/31/2025		2016 Toyota Camry, at inventory and appraisal value			\$ 8,200.00		\$ 0.00	—	\$ 8,200.00	
Personal Property – Subtotal						\$ 8,200.00	\$ 0.00	—		\$ 8,200.00
Real Property										
Other										
12/31/2025		Real property, 1180 Alder Court, Davis (rental), at inventory and appraisal value			\$ 615,000.00		\$ 0.00	—	\$ 615,000.00	
Real Property – Subtotal						\$ 615,000.00	\$ 0.00	—		\$ 615,000.00
TOTAL ENDING HOLDINGS						\$ 1,165,599.05	\$ 0.00	—		\$ 1,165,599.05

Schedule M – Transfers Between Accounts

Inter-Account Transfers

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

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Schedule M – Transfers Between Accounts

Inter-Account Transfers

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 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)		\$	1,165,599.05
Less: Administrative Reserve (enter amount)		\$	0.00
NET AVAILABLE FOR FINAL DISTRIBUTION		\$	1,165,599.05

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

INCOME (Schedule E)

Account / Category	Transactions	Amount
Pacific Heritage Bank (acct xxxx2290) — 07/01/2025 - 12/31/2025		
Interest Income	6	\$ 3,958.43
Subtotal — Pacific Heritage Bank (acct xxxx2290)	6	\$ 3,958.43
Income subtotal for 2025	6	\$ 3,958.43
TOTAL for 2025 (Income + Net Realized)	6	\$ 3,958.43
GRAND TOTAL — Entire Accounting Period	6	\$ 3,958.43

LIABILITIES AT END OF ACCOUNT PERIOD

Prob. Code §1063(g)

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Creditor	Description	Date	Amount
(1) Liabilities that are a lien on estate or trust assets			
Valley Example Home Loans	Deed of trust on 1180 Alder Court	12/31/2025	\$ 141,600.00
	Subtotal – Liabilities that are a lien on estate or trust assets		\$ 141,600.00
	TOTAL LIABILITIES		\$ 141,600.00

Figures from the fiduciary's documents; no statement evidences them (shown in red). Current or future periodic payments - rent, salaries, utilities and other recurring expenses - are excluded, as 1063(g) provides.

SPECIFICALLY DEVISED PROPERTY

Income, disbursements and proceeds of sale – Prob. Code §§1063(d), 12002, 16370(b)

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Date	Description	Sch.	Receipts	Disbursements
1180 Alder Court, to Margaret Whitcomb (Article 4.1)				
07/02/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	B	\$ 2,400.00	
08/04/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	B	\$ 2,400.00	
09/02/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	B	\$ 2,400.00	
10/02/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	B	\$ 2,400.00	
10/24/2025	CHECK 2007 COUNTY TAX COLLECTOR PROPERTY TAX	F		\$ 1,850.00
11/03/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	B	\$ 2,400.00	
12/01/2025	MOBILE DEPOSIT RENT 1180 ALDER CT	B	\$ 2,400.00	
Net to the devisee – 1180 Alder Court, to Margaret Whitcomb (Article 4.1)			\$ 12,550.00	

A specific devise carries the income on the devised property from the date of death, less expenses attributable to it (§12002). These rows also appear on their own schedules; this schedule gathers them by gift.

INTEREST ON GENERAL PECUNIARY GIFTS

Prob. Code §§1063(e), 12001, 12003

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Legatee	Gift	Date of Death	Interest From	Paid / To	Rate	Days	Interest
Thomas Whitcomb	\$ 25,000.00	04/12/2024	04/12/2025	11/20/2025	7.00%	222	\$ 1,064.38
TOTAL INTEREST							\$ 1,064.38

Interest runs from one year after the date of death (§12003) to payment. Confirm the rate: §12001 sets it three percentage points below the legal rate on judgments in effect one year after death.

STATEMENT OF CREDITOR CLAIMS

Report of administration – Prob. Code §10900(b)

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Claimant	Date Filed	Amount	Action Taken	Status
Notice to creditors under §9050: given on 08/29/2025				
Mercy General Hospital	09/02/2025	\$ 4,100.00	allowed 09/30/2025	paid
Capital Example Card Services	08/05/2025	\$ 2,250.00	allowed 08/15/2025	paid
Delta Example Medical Group	11/12/2025	\$ 1,380.00	pending	unpaid
TOTAL CLAIMS FILED		\$ 7,730.00		

Claims not paid, satisfied or adequately provided for (§10900(b)(3))

Delta Example Medical Group	11/12/2025	\$ 1,380.00	pending	unpaid
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For each unpaid claim the report must also state whether it is due and when, the date of any notice of rejection, whether the creditor has sued, and any property securing it (§10900(b)(3)).

STATUTORY COMPENSATION – FEE BASE AND COMPUTATION

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

Estate of Harold J. Whitcomb

Period: 07/01/2025 – 12/31/2025

Item	Amount
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THE BASE (rule 7.705(a))

Inventory and Appraisal (starts as Schedule A; enter the I&A total)	\$ 1,186,050.00
Receipts, excluding principal (Schedule E)	\$ 3,958.43
Gains on sales (Schedule C)	\$ 14,340.18
Less: losses on sales (Schedule D)	\$ 0.00
FEE BASE	\$ 1,204,348.61

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	\$ 2,043.49
0.5% of the next \$15,000,000	\$ 0.00
STATUTORY COMPENSATION (each of personal representative and attorney)	\$ 25,043.49

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)).