

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.

SUMMARY OF ACCOUNT – STANDARD AND SIMPLIFIED ACCOUNTS

Conservatorship of the Estate of Eleanor R. Pratt

Judicial Council form GC-400(SUM)/GC-405(SUM)

Period: 01/01/2025 – 06/30/2025

CHARGES		
1a	\$ 52,480.00	Cash assets on hand at beginning of account period
1b	\$ 410,000.00	Non-cash assets on hand at beginning of account period (carry value)
1c	\$ 462,480.00	Total assets on hand at beginning of account period
2	\$ 0.00	Additional property received during period
3	\$ 28,839.13	Receipts
4	\$ 0.00	Gains on sales
5	\$ 0.00	Other charges
6	\$ 0.00	Net income from trade or business
7	\$ 491,319.13	TOTAL CHARGES

CREDITS		
8	\$ 66,256.70	Disbursements
9	\$ 0.00	Losses on sales
10	\$ 0.00	Distributions to conservatee or ward
11	\$ 0.00	Other credits
12	\$ 0.00	Net loss from trade or business
13a	\$ 15,062.43	Cash assets on hand at end of account period
13b	\$ 410,000.00	Non-cash assets on hand at end of account period (carry value)
13c	\$ 425,062.43	Total assets on hand at end of account period
14	\$ 491,319.13	TOTAL CREDITS

	\$ 0.00	BALANCE (Charges – Credits)
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BALANCED ✓

Enter "0" for all categories for which there are no entries; schedules for those categories are not included (GC-400(SUM)). The schedules' letters are the Judicial Council's.

SCHEDULE PH(1): CASH ASSETS ON HAND AT BEGINNING OF ACCOUNT PERIOD

Standard Account – Judicial Council form GC-400(PH)(1)

Conservatorship of the Estate of Eleanor R. Pratt

Period: 01/01/2025 – 06/30/2025

Date	Description	Amount	Total
Pacific Heritage Bank (acct xxxx5527)			
01/01/2025	Cash Balance	\$ 52,480.00	
Pacific Heritage Bank (acct xxxx5527) – Subtotal			\$ 52,480.00
TOTAL SCHEDULE PH(1)			\$ 52,480.00

SCHEDULE PH(2): NON-CASH ASSETS ON HAND AT BEGINNING OF ACCOUNT PERIOD

Standard Account – Judicial Council form GC-400(PH)(2)

Conservatorship of the Estate of Eleanor R. Pratt

Period: 01/01/2025 – 06/30/2025

Date	Description	Amount	Total
Real Property			
01/01/2025	Residence, 905 Mariposa Street, Fresno, at inventory and appraisal value	\$ 410,000.00	
Real Property – Subtotal			\$ 410,000.00
TOTAL SCHEDULE PH(2)			\$ 410,000.00

SCHEDULE A(2): INTEREST*Receipts – Standard Account – Judicial Council form GC-400(A)(2)***Conservatorship of the Estate of Eleanor R. Pratt***Period: 01/01/2025 – 06/30/2025*

Date	Description	Amount	Total
Pacific Heritage Bank (acct xxxx5527)			
01/31/2025	INTEREST PAID	\$ 21.40	
02/28/2025	INTEREST PAID	\$ 19.88	
03/31/2025	INTEREST PAID	\$ 20.67	
04/30/2025	INTEREST PAID	\$ 19.95	
05/31/2025	INTEREST PAID	\$ 20.31	
06/30/2025	INTEREST PAID	\$ 19.42	
<i>Pacific Heritage Bank (acct xxxx5527) – Subtotal</i>			\$ 121.63
TOTAL SCHEDULE A(2)			\$ 121.63

SCHEDULE A(3): PENSIONS, ANNUITIES, AND OTHER REGULAR PERIODIC PAYMENTS

Receipts – Standard Account – Judicial Council form GC-400(A)(3)

Conservatorship of the Estate of Eleanor R. Pratt

Period: 01/01/2025 – 06/30/2025

Date	Description	Amount	Total
Pacific Heritage Bank (acct xxxx5527)			
01/05/2025	CALPERS RETIREMENT PAYMENT	\$ 2,688.20	
02/05/2025	CALPERS RETIREMENT PAYMENT	\$ 2,688.20	
03/05/2025	CALPERS RETIREMENT PAYMENT	\$ 2,688.20	
04/05/2025	CALPERS RETIREMENT PAYMENT	\$ 2,688.20	
05/05/2025	CALPERS RETIREMENT PAYMENT	\$ 2,688.20	
06/05/2025	CALPERS RETIREMENT PAYMENT	\$ 2,688.20	
Pacific Heritage Bank (acct xxxx5527) – Subtotal			\$ 16,129.20
TOTAL SCHEDULE A(3)			\$ 16,129.20

SCHEDULE A(5): SOCIAL SECURITY, VETERANS' BENEFITS, OTHER PUBLIC BENEFITS

Receipts – Standard Account – Judicial Council form GC-400(A)(5)

Conservatorship of the Estate of Eleanor R. Pratt

Period: 01/01/2025 – 06/30/2025

Date	Description	Amount	Total
Pacific Heritage Bank (acct xxxx5527)			
01/03/2025	SSA TREAS 310 XXSOC SEC	\$ 1,946.00	
02/03/2025	SSA TREAS 310 XXSOC SEC	\$ 1,946.00	
03/03/2025	SSA TREAS 310 XXSOC SEC	\$ 1,946.00	
04/03/2025	SSA TREAS 310 XXSOC SEC	\$ 1,946.00	
05/03/2025	SSA TREAS 310 XXSOC SEC	\$ 1,946.00	
06/03/2025	SSA TREAS 310 XXSOC SEC	\$ 1,946.00	
Pacific Heritage Bank (acct xxxx5527) – Subtotal			\$ 11,676.00
TOTAL SCHEDULE A(5)			\$ 11,676.00

SCHEDULE A(6): OTHER RECEIPTS

Receipts – Standard Account – Judicial Council form GC-400(A)(6)

Conservatorship of the Estate of Eleanor R. Pratt

Period: 01/01/2025 – 06/30/2025

Date	Description	Amount	Total
Pacific Heritage Bank (acct xxxx5527)			
03/18/2025	IRS TREAS 310 TAX REF	\$ 912.30	
Pacific Heritage Bank (acct xxxx5527) – Subtotal			\$ 912.30
TOTAL SCHEDULE A(6)			\$ 912.30

SCHEDULE C(1): CONSERVATEE'S CAREGIVER EXPENSES*Disbursements – Standard Account – Judicial Council form GC-400(C)(1)***Conservatorship of the Estate of Eleanor R. Pratt***Period: 01/01/2025 – 06/30/2025*

Date	Payee	Description	Check No.	Amount	Total
Pacific Heritage Bank (acct xxxx5527)					
01/06/2025	VISITING ANGELS HOME CARE	CHECK 1002 VISITING ANGELS HOME CARE	1002	\$ 3,150.00	
02/06/2025	VISITING ANGELS HOME CARE	CHECK 1004 VISITING ANGELS HOME CARE	1004	\$ 3,150.00	
03/06/2025	VISITING ANGELS HOME CARE	CHECK 1006 VISITING ANGELS HOME CARE	1006	\$ 3,150.00	
04/06/2025	VISITING ANGELS HOME CARE	CHECK 1008 VISITING ANGELS HOME CARE	1008	\$ 3,150.00	
05/06/2025	VISITING ANGELS HOME CARE	CHECK 1010 VISITING ANGELS HOME CARE	1010	\$ 3,150.00	
06/06/2025	VISITING ANGELS HOME CARE	CHECK 1012 VISITING ANGELS HOME CARE	1012	\$ 3,150.00	
<i>Pacific Heritage Bank (acct xxxx5527) – Subtotal</i>					\$ 18,900.00

TOTAL SCHEDULE C(1)**\$ 18,900.00**

SCHEDULE C(2): RESIDENTIAL OR LONG-TERM CARE FACILITY EXPENSES

Disbursements – Standard Account – Judicial Council form GC-400(C)(2)

Conservatorship of the Estate of Eleanor R. Pratt

Period: 01/01/2025 – 06/30/2025

Date	Payee	Description	Check No.	Amount	Total
Pacific Heritage Bank (acct xxxx5527)					
01/08/2025		SUNRISE ASSISTED LIVING ACH		\$ 6,475.00	
02/08/2025		SUNRISE ASSISTED LIVING ACH		\$ 6,475.00	
03/08/2025		SUNRISE ASSISTED LIVING ACH		\$ 6,475.00	
04/08/2025		SUNRISE ASSISTED LIVING ACH		\$ 6,475.00	
05/08/2025		SUNRISE ASSISTED LIVING ACH		\$ 6,475.00	
06/08/2025		SUNRISE ASSISTED LIVING ACH		\$ 6,475.00	
Pacific Heritage Bank (acct xxxx5527) – Subtotal					\$ 38,850.00
TOTAL SCHEDULE C(2)					\$ 38,850.00

SCHEDULE C(4): FIDUCIARY AND ATTORNEY FEES*Disbursements – Standard Account – Judicial Council form GC-400(C)(4)***Conservatorship of the Estate of Eleanor R. Pratt***Period: 01/01/2025 – 06/30/2025*

Date	Payee	Description	Check No.	Date of Order	Amount	Total
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Pacific Heritage Bank (acct xxxx5527)

02/10/2025	LAW OFFICES OF PARK AND REYES LLP	CHECK 1050 LAW OFFICES OF PARK AND REYES LLP	1050		\$ 4,200.00	
Pacific Heritage Bank (acct xxxx5527) – Subtotal						\$ 4,200.00

TOTAL SCHEDULE C(4)**\$ 4,200.00**

SCHEDULE C(5): GENERAL ADMINISTRATION EXPENSES*Disbursements – Standard Account – Judicial Council form GC-400(C)(5)***Conservatorship of the Estate of Eleanor R. Pratt***Period: 01/01/2025 – 06/30/2025*

Date	Payee	Description	Check No.	Amount	Total
Pacific Heritage Bank (acct xxxx5527)					
02/14/2025		SURETY BOND PREMIUM WESTERN EXAMPLE SURETY		\$ 385.00	
Pacific Heritage Bank (acct xxxx5527) – Subtotal					\$ 385.00
TOTAL SCHEDULE C(5)					\$ 385.00

SCHEDULE C(7): LIVING EXPENSES*Disbursements – Standard Account – Judicial Council form GC-400(C)(7)***Conservatorship of the Estate of Eleanor R. Pratt***Period: 01/01/2025 – 06/30/2025*

Date	Payee	Description	Check No.	Amount	Total
Pacific Heritage Bank (acct xxxx5527)					
01/15/2025		SAFEWAY STORE 1123		\$ 142.18	
01/20/2025	PERSONAL ALLOWANCE ELEANOR PRATT	CHECK 1003 PERSONAL ALLOWANCE ELEANOR PRATT	1003	\$ 200.00	
02/15/2025		SAFEWAY STORE 1123		\$ 131.77	
02/20/2025	PERSONAL ALLOWANCE ELEANOR PRATT	CHECK 1005 PERSONAL ALLOWANCE ELEANOR PRATT	1005	\$ 200.00	
03/15/2025		SAFEWAY STORE 1123		\$ 128.40	
03/20/2025	PERSONAL ALLOWANCE ELEANOR PRATT	CHECK 1007 PERSONAL ALLOWANCE ELEANOR PRATT	1007	\$ 200.00	
04/15/2025		SAFEWAY STORE 1123		\$ 150.06	
04/20/2025	PERSONAL ALLOWANCE ELEANOR PRATT	CHECK 1009 PERSONAL ALLOWANCE ELEANOR PRATT	1009	\$ 200.00	
05/15/2025		SAFEWAY STORE 1123		\$ 139.92	
05/20/2025	PERSONAL ALLOWANCE ELEANOR PRATT	CHECK 1011 PERSONAL ALLOWANCE ELEANOR PRATT	1011	\$ 200.00	
06/15/2025		SAFEWAY STORE 1123		\$ 144.55	
06/20/2025	PERSONAL ALLOWANCE ELEANOR PRATT	CHECK 1013 PERSONAL ALLOWANCE ELEANOR PRATT	1013	\$ 200.00	
Pacific Heritage Bank (acct xxxx5527) – Subtotal					\$ 2,036.88

TOTAL SCHEDULE C(7)**\$ 2,036.88**

SCHEDULE C(8): MEDICAL EXPENSES*Disbursements – Standard Account – Judicial Council form GC-400(C)(8)***Conservatorship of the Estate of Eleanor R. Pratt***Period: 01/01/2025 – 06/30/2025*

Date	Payee	Description	Check No.	Amount	Total
Pacific Heritage Bank (acct xxxx5527)					
01/12/2025		CVS PHARMACY 4471		\$ 86.42	
02/12/2025		CVS PHARMACY 4471		\$ 92.10	
03/12/2025		CVS PHARMACY 4471		\$ 54.10	
04/09/2025	VALLEY DENTAL GROUP	CHECK 1060 VALLEY DENTAL GROUP	1060	\$ 1,240.00	
04/12/2025		CVS PHARMACY 4471		\$ 77.35	
05/12/2025		CVS PHARMACY 4471		\$ 88.60	
05/22/2025		MEDICARE PART B PREMIUM		\$ 185.00	
06/12/2025		CVS PHARMACY 4471		\$ 61.25	
Pacific Heritage Bank (acct xxxx5527) – Subtotal					\$ 1,884.82

TOTAL SCHEDULE C(8)**\$ 1,884.82**

SCHEDULE E(1): CASH ASSETS ON HAND AT END OF ACCOUNT PERIOD

Standard Account – Judicial Council form GC-400(E)(1)

Conservatorship of the Estate of Eleanor R. Pratt

Period: 01/01/2025 – 06/30/2025

Date	Description	Amount	Total
Pacific Heritage Bank (acct xxxx5527)			
06/30/2025	Cash Balance	\$ 15,062.43	
Pacific Heritage Bank (acct xxxx5527) – Subtotal			\$ 15,062.43
TOTAL SCHEDULE E(1)			\$ 15,062.43

SCHEDULE E(2): NON-CASH ASSETS ON HAND AT END OF ACCOUNT PERIOD

Standard Account – Judicial Council form GC-400(E)(2)

Conservatorship of the Estate of Eleanor R. Pratt

Period: 01/01/2025 – 06/30/2025

Date	Description	Amount	Total
Real Property			
06/30/2025	Residence, 905 Mariposa Street, Fresno, at inventory and appraisal value	\$ 410,000.00	
Real Property – Subtotal			\$ 410,000.00
TOTAL SCHEDULE E(2)			\$ 410,000.00

Schedule MV — Market Value Detail

Informational reference — not part of balance equation

Conservatorship of the Estate of Eleanor R. Pratt

Period: 01/01/2025 – 06/30/2025

Date	Symbol	Security	Quantity	Basis/Share	Carry Value	Total Carry Value	Unrealized Gain/Loss	% Change	Market Value	Total Market Value
Pacific Heritage Bank (acct xxxx5527)										
<i>Cash & Cash Equivalents</i>										
06/30/2025		CASH BALANCE			\$ 15,062.43		\$ 0.00	—	\$ 15,062.43	
Pacific Heritage Bank (acct xxxx5527) – Subtotal						\$ 15,062.43	\$ 0.00	—		\$ 15,062.43
Real Property										
<i>Other</i>										
06/30/2025		Residence, 905 Mariposa Street, Fresno, at inventory and appraisal value			\$ 410,000.00		\$ 0.00	—	\$ 410,000.00	
Real Property – Subtotal						\$ 410,000.00	\$ 0.00	—		\$ 410,000.00
TOTAL ENDING HOLDINGS						\$ 425,062.43	\$ 0.00	—		\$ 425,062.43

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 xxxx5527) — 01/01/2025 - 06/30/2025		
Interest Income	6	\$ 121.63
Subtotal — Pacific Heritage Bank (acct xxxx5527)	6	\$ 121.63
Income subtotal for 2025	6	\$ 121.63
TOTAL for 2025 (Income + Net Realized)	6	\$ 121.63
GRAND TOTAL — Entire Accounting Period	6	\$ 121.63