

[COURT, IF THE ACCOUNT IS FILED]

[Name of trust or estate]

[First / No. ___ / Final] account of [Name of trustee or personal representative]
For the period [Start date] through [End date]

Matter	[Name of trust or estate]
Type	Trust
Fiduciary	[Name of trustee or personal representative]
Account period	[Start date] through [End date]
Account	[First / No. ___ / Final] account
Court	[Court, if the account is filed]
Case no.	[Case number, if any]
Format	California account (Probate Code §§1060-1064)

The purpose of this accounting is to show all transactions during the period it covers and the assets on hand at its close. It consists of a summary and the schedules that support each summary line. Please read it carefully. Questions should go to the fiduciary named above.

Blank template. Not a court form. Fill in every schedule, carry each schedule total to the summary, and check that the summary balances before you rely on it. Some courts require their own forms; check your court's rules.

Format. Summary of account in the charges/credits format of Prob. Code §1061(b), with supporting schedules required by §1062 and, where applicable, §1063.

Sources. Cal. Prob. Code §§1060-1064; Cal. Prob. Code §16063 (trustee accounts); Cal. Prob. Code §10800 (statutory compensation); Cal. Rules of Court, rule 7.575

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Verification

SUMMARY OF ACCOUNT

	Amount	Sched.
CHARGES		
Property on hand at beginning of account (or inventories)		G
Receipts		A
Gains on sale or other disposition		B
Total charges		
CREDITS		
Disbursements		C
Losses on sale or other disposition		D
Distributions		E
Property on hand at close of account		F
Total credits		

Notes

- This is a blank template generated from the Summafolio engine's layout. It is not a court form and has not been approved by any court. Some courts require their own forms; check the court's rules before filing.
- General information, not legal advice.
- Conservatorship and guardianship accounts (Prob. Code §2620) must include the Judicial Council summary form GC-400(SUM) or GC-405(SUM), and simplified accounts must use GC-405(A) and GC-405(C) (rule 7.575(e)). The other GC-400 schedules are optional, but an account must present the same categories, information and general format. For those matters we produce the supporting schedules and totals to transfer onto the Judicial Council forms.
- Trust accounts under §16063 must also include the statement of the beneficiary's right to petition and the limitations notice where applicable (§16460).

SCHEDULE A: RECEIPTS

Date	Description	Account	Amount
Total			

Prob. Code §1062(a): receipts with source and date. Excludes sale proceeds (see Schedule B and D).

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SCHEDULE B: GAINS ON SALES OR OTHER DISPOSITIONS

Date	Description	Shares/units	Net proceeds	Carry value	Gain
Total					

SCHEDULE C: DISBURSEMENTS

Date	Description	Account	Amount
Total			

Prob. Code §1062(b): disbursements with purpose, payee and date.

TEMPLATE: NOT A COURT FORM

SCHEDULE D: LOSSES ON SALES OR OTHER DISPOSITIONS

Date	Description	Shares/units	Net proceeds	Carry value	Loss
Total					

TEMPLATE: NOT A COURT FORM

SCHEDULE E: DISTRIBUTIONS

Date	Description	Account	Amount
Total			

Prob. Code §1062(e). In-kind distributions are stated at carry value.

SCHEDULE F: PROPERTY ON HAND AT CLOSE OF ACCOUNT

Asset	Where held	Basis source	Carry value	Current value
Total				

Carry value is the fiduciary acquisition value (date-of-death/inventory value, value on receipt, or cost). Current value is at the close of the period where known.

TEMPLATE: NOT A COURT FORM

SCHEDULE G: PROPERTY ON HAND AT BEGINNING OF ACCOUNT

Asset	Where held	Basis source	Carry value	Current value
Total				

Carry value is the fiduciary acquisition value (date-of-death/inventory value, value on receipt, or cost). Current value is at the close of the period where known.

TEMPLATE: NOT A COURT FORM

SCHEDULE I: CHANGES IN FORM OF ASSETS (PROB. CODE §1063(B))

Date	Description	Account	Amount

Information only: these transactions don't change the amount the fiduciary is accountable for. Not totaled.

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SCHEDULE J: LIABILITIES AT CLOSE OF ACCOUNT (PROB. CODE §1063(G))

[illegible]

Known noncontingent liabilities at the close of the period.

SCHEDULE K: COMPENSATION PAID TO FIDUCIARY

Date	Description	Amount
Total		

No fixed statutory schedule applied to this matter type. Reference: Cal. Prob. Code §15681.

TEMPLATE: NOT A COURT FORM

SCHEDULE L: CASH RECONCILIATION TO ACCOUNT STATEMENTS

Account	Opening balance	Deposits	Withdraw als	Computed ending	Statement ending	Status

Every account is reconciled to its own statements: opening balance + deposits - withdrawals = statement ending balance.

TEMPLATE: NOT A COURT FORM

VERIFICATION

I, [name of fiduciary], have read and examined this accounting, and the facts and figures in the summary and the attached schedules are true and complete to the best of my knowledge and belief. It is a complete report of all cash and property transactions, receipts and disbursements for the period [start date] through [end date]. [Add the verification or jurat wording your court requires.]

Signature of fiduciary

Date

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