

**FROM REX CRANDELL'S OFFICE**

RE: The Court Accounting Subject.

Greetings,

I have attached Court Accounting & Reporting forms that may be helpful. They are available online including all the sub-schedules. The GC-400(SUM) is the summary sheet that ties all of the detail schedules together.

The following may be helpful links for locating additional forms:

- <http://www.courts.ca.gov/documents/gc400sum.pdf>
- <https://ceb.com/Content/Images/uploaded/jcforms/GC400AC.PDF>
- <http://www.courts.ca.gov/documents/gc400a3.pdf>
- <http://www.courts.ca.gov/documents/gc400c5.pdf>
- <http://www.courts.ca.gov/formname.htm>
- <http://www.courts.ca.gov/forms.htm>
- <http://www.courts.ca.gov/selfhelp-forms.htm>
- <http://www.courts.ca.gov/selfhelp-howtofill.htm>
- <http://www.cc-courts.org/indexes/self-help.aspx>

How do I prepare the court accounting? <sup>[1]</sup> (See Footnote below)

Link for Pleading Paper for use in petitions and pleading. Regular court paper.  
From the Contra Costa County Law Library  
[http://www.cccpllib.org/Pleading\\_Paper.dotx](http://www.cccpllib.org/Pleading_Paper.dotx)

If you have any questions, please contact our office.

Very truly yours,

*Rex L. Crandell*

Rex L. Crandell



=====

FROM:

**Rex L. Crandell Firm**

[Walnut Creek Office \(For UPS/FedEx/OR if Signature Req'd Documents\)](#)

[3000 Citrus Circle](#)

[Suite 207 – West Wing](#) [ [Click For MAP TO OUR OFFICE](#) ]

**(925) 934-6320**

[San Francisco Office](#)

[425 Market Street](#)

[22nd Floor](#) [ [Click For MAP TO OUR OFFICE](#) ]

**(800) 464-6595**

E-Mail: <mailto:rexcrandell@astound.net>

Internet: <http://www.rexcrandell.com>

Internet 2nd Web <http://taxrexcrandell.com>

Skype Address rex.crandell

Fax: **(925) 934-6325**

**All U.S. Mail** items [Except if Signature is required]:

**P.O. Box 30305**-Electronique Département

**Walnut Creek, California 94598-9305** United States of America

## FOOTNOTES:

[i]

SOURCE: <http://www.alameda.courts.ca.gov/pages.aspx/Closing-and-Distributing-the-Estate#1>

### 1. Do I have to prepare an accounting?

The Personal Representative is required to file an accounting of the financial transactions that have occurred in the administration of the estate unless all persons entitled to distribution of the estate have signed a written waiver of account or a written acknowledgment that the person has received his or her share of the estate (e.g., a receipt on a preliminary distribution).

If all distributees waive an account, the Personal Representative must still file a report, including the amount of compensation requested by the Personal Representative and/or the attorney and setting forth the basis for computing the fees.

### 2. How do I prepare an accounting?

All accounts filed with the court must include a financial statement and report of administration according to specific guidelines found at Probate Code [sections 1060-1064](#) and [10900](#). The account must state the period covered and contain a summary, supported by detailed schedules, showing the following:

- Property on hand at the beginning of the accounting period (i.e., the inventory value of all assets),
- the value of assets received during the accounting period, excluding property listed in an inventory,
- income receipts, excluding receipts from a trade or business,
- net income from a trade or business,
- gains on sales,
- disbursements, excluding disbursements for a trade or business and excluding distribution to beneficiaries,
- losses on sales,
- net losses from a trade or business,
- distributions to beneficiaries, and
- property on hand at the end of the accounting period, listing each asset at its appraised value as shown on the inventory and appraisal.

A sample Summary of Account form is included in this website.

The financial statement may also include additional schedules required for information purposes under Probate Code sections [1061](#) and [1062](#), if applicable, such as:

- A schedule showing the estimated market value of the assets on hand as of the end of the accounting period,

- A schedule showing purchases or other changes in the form of assets during the period of the accounting (except for transfers of cash between accounts in financial institutions or money market mutual funds),
- A schedule allocating receipts and disbursements between principal and income, if the estate is to be distributed to an income beneficiary,
- A schedule listing income, disbursements and proceeds of sale attributable to specifically devised property,
- A schedule showing the calculation of interest to be paid on specific cash gifts to a beneficiary, if required under Probate Code sections 12003, 12004, 12005.
- A schedule showing the proposed distribution of estate assets to beneficiaries, including an allocation between testamentary trusts established under the decedent's Will or subtrusts created under a revocable living trust established by the decedent during his or her lifetime, and
- A schedule listing any liabilities, including loans which are secured by estate assets, obligations for taxes due but unpaid, notes payable by the estate, judgments for which the estate is liable, or any other material liability (but not liabilities which are recurring expenses such as rent or utility payments).

3.

#### **How do I prepare the schedules?**

The two most important schedules to be attached to the Summary of Account are the Schedule of Receipts and the Schedule of Disbursements.

The Schedule of Receipts must show the following:

- The nature and purpose of each item;
- The source of the receipt (stock dividend, interest, etc.); and
- The date of the receipt.

Receipts can be listed either chronologically or by category. You must be careful to list income receipts only or to separate income receipts and principal receipts in separate columns (or list them on separate schedules).

Principal receipts include items such as refund checks, uncashed checks at the decedent's death, and generally consist of assets that the decedent owned or was entitled to receive as of the date of death, even if not received until after the date of death (such as refunds), while income receipts represent money that is earned by the estate after the date of death on assets belonging to the estate. Principal assets should be listed on an inventory and appraisal. The total of all income Receipts should be listed on the charges side of the Summary of Account.

Gain or loss is the difference between the gross sales price and the appraised value of the asset, as shown in the inventory and appraisal. Sales of estate assets should be listed on a schedule for Gains on Sales, if the asset was sold for more than its appraised value, or on a schedule for Losses on Sales, if the asset was sold for less than its appraised value.

The schedule should list both the gross sales price and the appraisal value, and show the calculation to reach the net gain or loss. The net difference (the amount gained on the sale or lost on the sale), or the total of all gains and all losses, if multiple assets were sold, should be included in the Summary of Account. The Losses on Sales schedule also lists property included in the inventory that is no longer in the representative's possession and is not otherwise accounted for. It may include property destroyed by fire or other casualty loss not entirely covered by insurance, or property lost through litigation.

The total of all Gains on Sales should be listed on the charges side of the Summary of Account. The total of all Losses on Sales should be listed on the credits side of the Summary of Account.

Sales of real property are confusing because the representative frequently receives a check in the net amount of the sale, but the money received is not considered to be income, but a sale of a principal asset. The difference between the appraised value of the real property and the gross amount of the sales price should be shown on a Gain on Sales schedule.

If any costs of sale were deducted from the sales price at close of escrow (such as property tax payments, broker's commissions, recording fees, document preparation fees, etc.), those items should be listed on the Disbursements schedule.

As with receipts, the Schedule of Disbursements may be listed either chronologically by date or categorized by type of disbursement. The chronological schedule generally is preferred since it is easier to tell the status of the estate and what payments the representative made at any particular date.

---

The Schedule of Disbursements must show the following:

- The date of the disbursement;
- The payee (to whom the payment was made);
- The purpose of the disbursement (insurance, real property tax, filing fees, etc.); and
- The amount of the disbursement.

The total of all Disbursements should be included on the credits side of the Summary of Account.

The Schedule of Distributions should include a list of all cash or property that has been distributed to an heir or devisee of the estate through a preliminary distribution. The schedule must include the date and value of the asset distributed at its appraised value.

A Receipt on Distribution should also be signed by the person receiving the property and filed with the court as proof that the property was in fact distributed and received by the person entitled to it.

The total of all Distributions should be included on the credits side of the Summary of Account.

The Schedule of Property on Hand is important because it represents all the property of the estate remaining in the representative's possession to be distributed. The representative should verify that the property listed on the schedule is actually on hand.

Cash on hand should be verified with the latest bank statement at the end of the accounting period. The description of other (non-cash) property should be described using the same description included in the inventory and appraisal (except that real property can be identified by street address on the Property on Hand Schedule, but the full legal description must be included in the Judgment of Final Distribution).

The property should be identified by the inventory item number (and preferably listed in the same order as the inventory and appraisal for easy verification), and should be listed at the value listed on the inventory and appraisal.

The representative should check the inventory and appraisal against the account schedules, to verify that all assets listed on the inventory and appraisal have been accounted for, either through sale, distribution, or that the asset is listed on the Property on Hand Schedule.

The total of all Property on Hand should be included on the credits side of the Summary of Account.

Additional schedules may also be required for information purposes under Probate Code sections 1061 and 1062, as listed above. The dollar values of these schedules are not included in the Summary of Account calculations, although the schedules should be listed, if applicable.

In all cases, an additional schedule is required showing the estimated market value of the assets on hand at the end of the accounting period. The market value of assets can be included on a separate schedule or the information can be listed in a separate column in the Property on Hand Schedule.

**4. Common errors made in preparing the final account, report and petition for final distribution:**

The following is a list of some of the common errors made in preparing the final account, report and petition for final distribution:

- Failure to give notices as required by law.
- Failure to put account in proper form.
  - Summary of account not included in format required by local rules.
  - Incorrect starting figure used.
  - Income received not itemized and source of income not shown.
  - Disbursements not itemized, date of payment, to whom, paid, and for what purpose not shown.

- Improper credits claimed.
- Failure to describe character of the assets on hand for distribution, i.e., separate, community, or quasi-community property.
- Failure to list and describe all assets on hand for distribution, either in the body of the petition or in an incorporated schedule or attachment, whether or not an account has been waived.
  - Provide legal descriptions and assessor's parcel numbers for all real property.
  - Reference to property described in the Will or to the inventory and appraisal is insufficient.
- Failure to state specifically the manner in which the estate is to be distributed.
  - Designate intestate heirs and show relationships.
  - State facts pertaining to any disclaimer and their effect.
  - Submit assignments, if any, to the court for review.
  - Describe preliminary distributions and date of filing of orders.
  - If the Will refers to fractional or percentage shares for two or more beneficiaries, show the computations and amounts to be distributed to each beneficiary.
  - Track terms of the Will as to disposition of assets; explain abatements, ademption, or other unusual circumstances.
- Failure to describe creditors' claims activity and list disposition of all claims.
- Failure in insolvent estates to itemize all creditors' claims, showing the class to which each belongs, and the proper proration of remaining assets among creditors, or payment of debts for which no claim is filed.
- Failure to include calculation of the statutory compensation of the representative and attorney, whether or not an account is waived.
  - State payments allowed on account of compensation.
  - If account is waived, observe [California Rule of Court 7.550](#) regarding estate to be accounted for in determining fee basis.
  - If multiple representatives or attorneys were involved in estate administration, notice to former representative or attorney of the hearing on the final distribution is required, or the filing of an agreement as to the division of fees.
- Failure to include in petition's caption and request and in notice of hearing references to application when extraordinary fees are requested.
- When distribution is to be made to a testamentary trust, failure to incorporate the terms of the trust in the order of distribution in such a manner as to give effect to the conditions existing at the time distribution is ordered. Failure to state pertinent provisions in the present tense and in the third person instead of quoting the Will verbatim. Written consent of the trustee to act should be on file before the hearing.
- Failure to obtain a Certificate of Franchise Tax Board Clearance if the estate value exceeds \$1,000,000 and assets of at least \$250,000 are being distributed to nonresidents.
- Failure to allege whether the representative was acting under the Independent Administration of Estates Act, and to state specifically the transactions undertaken pursuant to the IAEA.
- Failure to set forth disposition of assets if an heir, devisee, or legatee dies before distribution of the estate.
- Failure to comply with provisions of Probate Code sections [11900-11904](#) on escheat or distribution to missing heir, devisee, or legatee.
- Failure to submit declaration under Probate Code sections [13100-13115](#) for filing before the hearing on the petition if distribution is to be made pursuant to those code sections.
- Failure to observe local rules on distribution to minors.
  - o File Probate Code section [3401](#) or [3413](#) declarations before the hearing

If a guardianship of the estate is required, state name of guardian and the case number of the guardianship action. A copy of the guardianship letters may also be required

- If funds are to be placed in a blocked account by a custodian, state name and relationship of custodian, and name and location of depository.
- Failure to request establishment of an appropriate closing reserve for unpaid or contingent tax liability, creditors' claims, or closing costs (for example, certification and recording of final judgment).
- Failure to include an omnibus clause for after-discovered property.
- Failure to submit a proposed Judgment of Final Distribution to the court.

When completed and signed, you will need to submit your report to the court 30 days before your hearing date to the Probate Court Clerk and then file the courtesy copy with the Probate Court indicated on your case papers next to the case number.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

SOURCE: [http://www.cccplib.org/Pleading\\_Paper.dotx](http://www.cccplib.org/Pleading_Paper.dotx)

## Allocating Receipts During Administration of Trust

<u>Description</u>	<u>Probate Code Section</u>	<u>Principal</u>	<u>Income</u>
<b><u>Entities:</u></b>			
Property other than money	16350(b)(1)	100%	
Money received for interest in entity	16350(b)(2&3)	100%	
Interest	16357		100%
Dividends	16357		100%
Capital gain dividends	16350(b)(4)	100%	
Sales proceeds including capital gains	16355(b)	100%	
Accrued dividends	16246(a)	100%	
<b><u>Debt Instruments:</u></b>			
Amt. rec'd for prepaying principal	16357(a)	100%	
Sales amt. rec'd incl. premium over value	16357(b)	100%	
On treasuries maturing in less than one year difference between cost and maturity:			100%
Accrued interest:	16346(a)	100%	
Interest	16357		100%
<b><u>Derivatives:</u></b>			
Rights	16366	100%	
Options	16366(c)	100%	
<b><u>Required pymts from retirement benefits</u></b>			
Pension, profit sharing, IRA's annuities, stock plans (not characterized)	16361(c)	90%	10%
<b><u>Mineral &amp; natural resources interests:</u></b>			
Nominal rental	16363		100%
Production payment (no factor for interest)	16363(1)	100%	
Royalty (more than nominal)	16363(3)	90%	10%
Other mineral payment	16363(a)(4)	90%	10%
<b><u>Water:</u></b>			
Payment for renewable water interest	16363(b)		100%
Payment for non renewable water interest	16363(b)	90%	10%
<b><u>Timber:</u></b>			
Payments for renewal timber	16364(a)(1)		100%
Payments for timber exceeding growth rate	16364(a)(2)		100%
<b><u>Real estate</u>(not accounted for as a business)</b>			
Rents	16356		100%
Amount received for cancellation of lease	16356		100%
Amount received for renewal of lease	16356		100%
Rental deposits	16356	100%	
Eminent domain proceeds	16355(d)	100%	
<b><u>Insurance Policies</u></b>			
Dividends if premiums paid from principal	16358	100%	
Dividends if premiums paid from income	16358		100%
Proceeds of insurance policy in general	16358(a)	100%	
Proceeds of insurance policy insuring:			
Loss of income	16358(b)		100%
Loss of profits	16358(b)		100%
Loss of occupancy	16358(b)		100%
<b><u>Other receipts</u></b>			
Reimbursement not based on lost income	16355(c)	100%	
Income if there is no income beneficiary	16355(e)	100%	
Liquidating assets (if no reserve)	16362	90%	10%

**Allocating Disbursements During Administration of Trust**

<u>Description</u>	<u>Probate Code Section</u>	<u>Principal</u>	<u>Income</u>
<b><u>Administration Expenses</u></b>			
<b>Note</b> See Prob. C § 16336 for discretionary adjustments; Prob C § 16340 re: disbursements after decedent's death or income interest in trust ends; (See also Prob C § 16373(c)); Prob C § 16372 re: transfers from income to principal for depreciation; and Prob C § 16373 re: transfers from income to principal to reimburse principal disbursements or future interest			
Trustee fees (regular compensation)	16370(a), 16371(a)(1)	50%	50%
Trustee fee calculated on principal for acceptance, distribution, or termination, and disbursements made to prepare property for sale	16371(a)(2)	100%	
Investment advisor fees	16370(a), 16371(a)(1)	50%	50%
Custody fees	16370(a), 16371(a)(1)	50%	50%
Accounting fees	16370(b), 16371(a)(1)	50%	50%
Judicial proceedings involving both income and remainder interests	16370(b), 16371(a)(1)	50%	50%
Judicial proceedings construing or protecting trust and trust property	16371(a)(4)	100%	
Judicial proceedings concerning primarily principal	16371(a)(4)	100%	
Judicial proceedings concerning primarily income	16370(c)		100%
Ordinary expenses re administration, management, or preservation of trust property	16370(c)		100%
<b><u>Taxes</u></b>			
Tax on ordinary income	16374(a)		100%
Tax on entity's share of taxable income	16374(c)(2)	Balance	To extent that receipts from entity are allocated to income



### Allocating Disbursements During Administration of Trust

Tax on capital gains	16374(b)	100%	
Estate and other transfer taxes, including penalties apportioned to the trust	16371(a)(6)	100%	
Property taxes; regularly recurring taxes assessed against principal	16370(c)		100%
<b><u>Real-estate related expenses</u></b>			
Management expenses	16370(c)		100%
Disbursements to prepare property for sale	16371(a)(2)	100%	
Ordinary repairs	16370(c)		100%
Principal portion of mortgage payments	16371(a)(3)	100%	
Interest portion of mortgage payments	16370(c)		100%
Casualty insurance premiums	16730(d)		100%
Contamination-related expenses and legal fees	16731(a)(7)	100%	
<b><u>Trust Debts</u></b>			
Payments on principal of a trust debt	16371(a)(3)	100%	
Payments of interest on a trust debt	16370(c)		100%
<b>Note:</b> If principal asset is encumbered with obligation requiring income to be paid to creditor, see Prob. C § 16371(b) re transfer of funds from principal to income			
<b><u>Other expenses</u></b>			
Premiums on insurance policies covering loss or a principal asset or loss of income from asset	13670(d)		100%
Premiums on insurance policies other than loss if trust is owner and beneficiary	16371(a)(5)	100%	

## SUMMARY OF ACCOUNT

(Date range )

### CHARGES

Property on Hand at Beginning of Account Period, consisting of:

Cash Assets	0.00
Non-Cash Assets (carry value)	0.00

Total Property on Hand at Beginning of Account Period 0.00

Additional Property Received During Period of Account	Schedule A I	0.00
Receipts During Period of Account	Schedule A	0.00
Gains on Sales During Period of Account	Schedule B	0.00
Other Charges:	Schedule B I	
Net Income From Trade or Business During Acct Period	Schedule	
<b>TOTAL CHARGES</b>		0.00

### CREDITS

Disbursements During Period of Account	Schedule C	0.00
Losses on Sales During Period of Account	Schedule D	0.00
Distributions to Conservatee or Ward	Schedule	
Other Credits:	Schedule F	
Net Loss from Trade or Business During Acct Period	Schedule	
Property on Hand at End of Account Period	Schedule E, consisting of	
Cash Assets		0.00
Non-Cash Assets (carry value)		0.00
Total Property on Hand at End of Account Period		0.00
<b>TOTAL CREDITS</b>		0.00

### INFORMATIONAL SCHEDULES

Change in Form of Assets During Acct Period	Schedule G
Fair Market Value Comparison	Schedule H

EXAMPLE OF SAMPLE EXCEL SPREADSHEET FOR FIDUCIARY ACCOUNTING.

### ASSETS RECEIVED FROM PRIOR CONSERVATOR ATTACHMENT NO.1

Item	Description	Carry Value
<b>CASH &amp; CASH EQUIVALENTS</b>		
1	BANK OF AMERICA CHECKING ACCOUNT #	
2	BANK OF AMERICA SAVINGS ACCOUNT #	
<b>TOTAL CASH &amp; CASH EQUIVALENTS:</b>		-

## SUMMARY OF ACCOUNT

(Date range )

### CHARGES

Property on Hand at Beginning of Account Period, consisting of:

	Cash Assets	0.00
	Non-Cash Assets (carry value)	<u>0.00</u>
Total Property on Hand at Beginning of Account Period		0.00
Additional Property Received During Period of Account	Schedule A1	0.00
Receipts During Period of Account	Schedule A	0.00
Gains on Sales During Period of Account	Schedule B	0.00
Other Charges:	Schedule B1	
Net Income From Trade or Business During Acct Period	Schedule	
<b>TOTAL CHARGES</b>		<b><u><u>0.00</u></u></b>

### CREDITS

Disbursements During Period of Account	Schedule C	0.00
Losses on Sales During Period of Account	Schedule D	0.00
Distributions to Conservatee or Ward	Schedule	
Other Credits:	Schedule F	
Net Loss from Trade or Business During Acct Period	Schedule	
Property on Hand at End of Account Period	Schedule E, consisting of	
	Cash Assets	0.00
	Non-Cash Assets (carry value)	<u>0.00</u>
Total Property on Hand at End of Account Period		<u>0.00</u>
<b>TOTAL CREDITS</b>		<b><u><u>0.00</u></u></b>

### INFORMATIONAL SCHEDULES

Change in Form of Assets During Acct Period	Schedule G
Fair Market Value Comparison	Schedule H

ASSETS RECEIVED FROM PRIOR CONSERVATOR  
ATTACHMENT NO.2

Item	Description	Carry Value
------	-------------	-------------

NON-CASH & CASH EQUIVALENTS

PROPERTY  
SINGLE FAMILY RESIDENCE

TOTAL NON-CASH & NON-CASH EQUIVALENTS: \_\_\_\_\_

SCHEDULE "A1"

ADDITIONAL PROPERTY RECEIVED

Date	Description	Amount
------	-------------	--------

TOTAL ADD'L PROPERTY RECEIVED: \_\_\_\_\_

PAGE 000013

Rex Crandell Firm (925) 934-6320 rexcrandell@rexcrandell.com

SCHEDULE "A"

RECEIPTS

Date	Description	Amount
------	-------------	--------

INTEREST INCOME - BANK OF AMERICA CHECKING ACCOUNT #

INTEREST/DIVIDEND INCOME/CAPITAL GAINS INCOME

MERRILL LYNCH CMA ACCOUNT #

INTEREST

DIVIDENDS/CAPITAL GAINS

POWERSHARES GLOBAL

Dividend earned

MISCELLANEOUS RECEIPTS

RETIREMENT INCOME

SOCIAL SECURITY INCOME

TOTAL RECEIPTS:           \$0.00

SCHEDULE "B"

GAINS ON SALES DURING ACCOUNT PERIOD

Date	Description	Sale Price	Carry Value	Gain
------	-------------	------------	-------------	------

SECURITIES

MERRILL LYNCH CMA ACCOUNT #

CONSUMER DISCRETIONARY

50 shares sold

TOTAL GAINS:           -

**SCHEDULE "C"  
DISBURSEMENTS**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
	<u>COURT ALLOWED PAYMENT FOR CONSERVATORSHIP FEES</u>	
	<u>GENERAL ADMINISTRATION EXPENSES</u>	
	<u>BANK OF AMERICA CHECKING ACCOUNT #</u>	
	Bank Fee - Monthly service cost	
	<u>MERRILL LYNCH CMA/INVESTMENT ACCOUNT #</u>	
	Bank Fee - 1st quarter 2010 fee	
	<u>PERSONAL ITEMS/GROCERIES/MEALS</u>	
	<u>PERSONAL CARE</u>	
	<u>INSURANCE</u>	
	<u>LEGAL COSTS</u>	
	<u>MEDICAL - DOCTOR</u>	
	<u>MEDICAL - PRESCRIPTION</u>	
	<u>MEDICAL - SUPPLIES &amp; EQUIPMENT</u>	
	<u>MISCELLANEOUS EXPENSES</u>	
	<u>MORTGAGE PAYMENTS</u>	
	<u>PROFESSIONAL EXPENSES</u>	
	<u>PROPERTY EXPENSES</u>	
	<u>ROOM &amp; BOARD</u>	
	<u>TAXES</u>	
	<u>UTILITIES - GAS &amp; ELECTRIC</u>	
	<u>TELEPHONE EXPENSE</u>	
	<b>TOTAL DISBURSEMENTS:</b>	<u>\$0.00</u>

Conservatorship of

Accounting (add dates)  
Disbursements - Schedule C

Case #  
7

**SCHEDULE "D"**

**LOSSES ON SALES DURING ACCOUNT PERIOD**

<u>Date</u>	<u>Description</u>	<u>Sale Price</u>	<u>Carry Value</u>	<u>Loss</u>
	<u>SECURITIES</u>			
	<u>MERRILL LYNCH CMA ACCOUNT #</u>			
	<u>HEALTH CARE SELECT SPDR</u>			
	80 shares sold			
	<b>TOTAL LOSSES:</b>			<u>-</u>

Conservatorship of

Accounting (add dates)  
Losses - Schedule D

Case #  
8

SCHEDULE "E"

ASSETS ON HAND AT END OF ACCOUNT PERIOD

Description	Carry Value
<b>CASH &amp; CASH EQUIVALENTS</b>	
WELLS FARGO CHECKING ACCOUNT #	
MERRILL LYNCH CMA MONEY ACCOUNT #	
<b>TOTAL CASH &amp; CASH EQUIVALENTS:</b>	
<b>NON-CASH &amp; NON-CASH EQUIVALENTS</b>	
<b>SECURITIES</b>	
<b>MERRILL LYNCH INVESTMENT ACCOUNT #</b>	
CONSUMER DISCRETIONARY - 542 Shares	
Symbol - XLY	
<b>TOTAL NON-CASH &amp; NON-CASH EQUIVALENTS:</b>	
<b>TOTAL ASSETS AT END OF ACCOUNT PERIOD 2/29/12:</b>	

SCHEDULE "G"

CHANGE IN FORM OF ASSETS

Date	Description	Cost \$
<b>CASH ACCOUNTS</b>		
<b>REAL PROPERTY</b>		
<b>INVESTMENT ACCOUNTS</b>		
<b>MERRILL LYNCH INVESTMENT ACCOUNT #</b>		
<b>SECURITIES</b>		
<b>ISHARES MSCI EAFE INDEX</b>		
	Purchase 194 Shares	
	Sold 3 Shares	



SCHEDULE "H"

FAIR MARKET VALUE COMPARISON

PAGE 000017

CASH & CASH EQUIVALENTS

BANK OF AMERICA CHECKING ACCOUNT #

MERRILL LYNCH CMA MONEY ACCOUNT #

TOTAL CASH & CASH EQUIVALENTS:

NON-CASH & NON-CASH EQUIVALENTS

PROPERTY

SINGLE FAMILY RESIDENCE

SECURITIES

MERRILL LYNCH INVESTMENT ACCOUNT #

CONSUMER DISCRETIONARY - 542 Shares

Symbol -

TOTAL NON-CASH & NON-CASH EQUIVALENTS:

TOTAL FAIR MARKET VALUES:

Rex Crandell Firm (925) 934-6320 rexcrandell@rexcrandell.com



INTENTIONALLY LEFT BLANK



**Law Office of Rex Crandell**

P O Box 30305  
3000 Citrus Circle #207  
Walnut Creek, CA 94598  
925 934-6320 \* 800 464-6595

**Excel Court Accounting Software Template Order      \$50.**

**One Time Credit Card Payment Authorization Form**

Sign and complete this form to authorize **Rex Crandell Firm** to make a one-time debit to your credit card listed below.

By signing this form, you give us permission to debit your account for the amount indicated on or after the indicated date. This is permission for a single transaction only, and does not provide authorization for any additional unrelated debits or credits to your account.

---

**Please complete the information below:**

I \_\_\_\_\_ authorize **Rex Crandell Firm** to charge my credit card  
(full name)  
account indicated below for \_\_\_\_\_ on or after \_\_\_\_\_. This payment is for  
(amount) (date)  
\_\_\_\_\_.  
(description of goods/services)

Billing Address \_\_\_\_\_ Phone# \_\_\_\_\_  
City, State, Zip \_\_\_\_\_ Email \_\_\_\_\_

Account Type: <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> AMEX <input type="checkbox"/> Discover
Cardholder Name _____
Account Number _____
Expiration Date _____
CVV2 (3-digit number on back of Visa/MC, 4 digits on front of AMEX) _____

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

I authorize the above named business to charge the credit card indicated in this authorization form according to the terms outlined above. This payment authorization is for the goods/services described above, for the amount indicated above only, and is valid for one time use only. I certify that I am an authorized user of this credit card and that I will not dispute the payment with my credit card company; so long as the transaction corresponds to the terms indicated in this form.

CASE NO. P \_\_\_\_\_

CASE NAME \_\_\_\_\_

ACCOUNTING ON TRUSTS

Account No. \_\_\_\_\_ Account period \_\_\_\_\_ to \_\_\_\_\_

- \_\_\_\_\_ Petition verified CCP § 2015.5; CRC 7.103
- \_\_\_\_\_ Names and address of beneficiaries and any other person entitled to notice §17201  
LR 7.112
- \_\_\_\_\_ Proof of mailing (30 days) §17203
- \_\_\_\_\_ Special notice given if required
- \_\_\_\_\_ Statement re: Bond LR 7.111(b)
- \_\_\_\_\_ FMV Schedule of assets @ beginning & ending of acct period §1063(a)

FEES:      \$ \_\_\_\_\_ Attorney      \_\_\_\_\_ Dec in Support of fees  
               \$ \_\_\_\_\_ Trustee        \_\_\_\_\_ Dec in Support of fees  
               \$ \_\_\_\_\_ Trustee        \_\_\_\_\_ Dec in Support of fees  
               \$ \_\_\_\_\_ Costs

Name of Trust		
Current market value of trust:		
Income of trust during accounting period		

\_\_\_\_\_ Paralegal declaration

\_\_\_\_\_ Proposed order submitted

CASE NO. P \_\_\_\_\_

CASE NAME: Conservatorship of \_\_\_\_\_

ACCOUNTING – CONSERVATORSHIP - §2620

Account No \_\_\_\_\_ Account period from \_\_\_\_\_ to \_\_\_\_\_  
\_\_\_\_\_ to \_\_\_\_\_

_____	Report of court investigator on file	
_____	Petition verified	CCR 7.103; §1021; CCP §2015.5
_____	Proof of mailing to conservatee filed (15 days)	§1460
_____	Special notice given if required	
_____	Mailed to Veterans Administration if required	§1461.5
_____	Mailed to Director of State Hospitals if required	§1461(1)
_____	Mailed to Director of Develop. Svcs if required	§1461(2)
_____	Original Bank Statements (Beg. & end 1 <sup>st</sup> Acct., end on subseq; <u>All</u> Prof C'tors.)	§2620(c)(2),(3)
_____	Escrow Statements if any real property sold	§2620(c)(4)
_____	Care-facility Statements submitted	§2620(c)(5)
FEES:	_____ Attorney	_____ Conservator CRC 7.751
	_____ Costs	_____ Conservator CRC 7.702
	_____ Decl. in support	_____ Costs
_____	Declaration re paralegal qualifications	
_____	Summary of Account on mandatory Judicial Council Form	CRC 7.575
_____	Accounting prepared on Judicial Council Forms (Simplified)	CRC 7.575
_____	Or Receipts and Disbursements properly categorized (Standard)	CRC 7.575
_____	Reconciliation w/ prior account & orders, for fees, and property on hand.	
_____	FMV Schedule at beginning & ending of account period	§1063(a)

If final accounting following death of conservatee,

- \_\_\_\_\_ lists successors in interest (pers. rep, or heirs & devisees, etc.) w/ addresses, in the petition
- \_\_\_\_\_ proof of mailing to personal rep, or, if none, to heirs & devisees. (15 days) §1202
- \_\_\_\_\_ one account through DOD; another account through final distribution §2620(b)

Current value of Estate: Real property: \$ \_\_\_\_\_

Personal property: \$ \_\_\_\_\_

Total value: \$ \_\_\_\_\_

Income during above accounting period: \$ \_\_\_\_\_

Present bond amount OK Present bond: \$ \_\_\_\_\_ +/- \_\_\_\_\_  
CRC 7.207

Inventory filed Date filed: \_\_\_\_\_  
§ 2601

Amount: \_\_\_\_\_

Notice of filing I&A (GC-042) \_\_\_\_\_ Proof of Service of I&A & Notice \_\_\_\_\_ §2610

Placement and Care Plan filed (within 60 days of Appointment of C'tor after 7-1-08) § 2352.5(c)

Photograph of conservatee §2360

Proof of Service of Order & Notice of Ctee's Rights(within 30 days of Issuance of Order) §1830(c)

Clarify whether all charges for legal advertising, bond premiums, probate referee's services and costs of administration have been paid (final account only) LR 7.425.D.

Notice of Death GC-399 mailed §2361

Proposed order submitted & OK

Proof of mailing to surety co. by objector (if any) §1213



ACCOUNTING ON ESTATE ADMINISTRATION - FINAL

\$10951

5-24-18 FROM LINDA SURPAMISE H

8S

CASE #. P \_\_\_\_\_ Pers.Rep./relationship: \_\_\_\_\_

ESTATE OF \_\_\_\_\_ DOD: \_\_\_\_\_ Gen'l Ltrs: \_\_\_\_\_ Testate [Yes] [No]

IAEA powers: Full \_\_\_ Limited \_\_\_ None \_\_\_ Other \_\_\_ Bond \$ \_\_\_\_\_ File opened: \_\_\_\_\_

- \_\_\_\_\_ Petition verified\*\* CCP § 2015.5; PrC § 1021
- \_\_\_\_\_ Beneficiaries' names & current addresses listed in petition Rule 7.112
- \_\_\_\_\_ Proof of mailing to all beneficiaries Rule 7.300
- \_\_\_\_\_ Special notice given if required
- \_\_\_\_\_ Creditor claim period has run §9100
- \_\_\_\_\_ Notice mailed to decedent's known creditors, if any §10900
- \_\_\_\_\_ All claims paid or no claims filed
- \_\_\_\_\_ All filed claims fully listed in petition §10900; CRC 7.403
- \_\_\_\_\_ Notice to DHCS (re decedent & predeceased spouse)
- \_\_\_\_\_ Notice to Victims Compensation Board (eff. 1-1-06) §216; 9202(b)
- \_\_\_\_\_ Notice to Franchise Tax Board (for letters first issued on or after **07-01-08**) 9202(c)
- \_\_\_\_\_ Compliance with CRC 7.250 on actions taken under IAEA
- \_\_\_\_\_ If accounting waived, written waivers on file or Pers. Rep. sole beneficiary §10954
- \_\_\_\_\_ Account complies with PrC §1060et seq.
- \_\_\_\_\_ Ev. informal claims paid per PR 11005 (5 elements) unless account is waived
- \_\_\_\_\_ Property and proposed distribution listed & proper Rule 7.301
- \_\_\_\_\_ All capital transactions reported (fee calc.)
- \_\_\_\_\_ Includes interest on any general pecuniary gift if not paid within 1 year §12003
- \_\_\_\_\_ Timely election by spouse to subject any inheritance to formal administration §13502; LR 7.305  
(or ct. lacks jurisdiction to order distribution to spouse or fees thereon)
- \_\_\_\_\_ Inventory filed & OK Date filed: \_\_\_\_\_
- \_\_\_\_\_ Total I&A value \_\_\_\_\_ Value \$ \_\_\_\_\_
- \_\_\_\_\_ Property tax certification filed (not on I&A?) §8800(d)
- \_\_\_\_\_ Federal ETR filed; 1998=\$625k; 1999=\$650k; 2000-1=\$675k; 2002-3= \$1M; 2004-5=\$1.5M; 2006-8=\$2M; 2009=\$3.5M; 2010-11=\$5M; 2012=\$5.12M 2013=\$5.25M; 2014=\$5.34M; 2015=\$5.43M; 2016=5.45M
- \_\_\_\_\_ Computation of statutory fees and commissions included & proper Rule 7.304; §10800
- Fees, etc: \$ \_\_\_\_\_ Statutory Atty \$ \_\_\_\_\_ Statutory Rep.
- \$ \_\_\_\_\_ Extraordinary Atty \$ \_\_\_\_\_ Extraordinary Rep
- \$ \_\_\_\_\_ Costs \$ \_\_\_\_\_ Expenses \$ \_\_\_\_\_ Other
- \_\_\_\_\_ Extraordinary services properly supported in the petition CRC 7.702
- \_\_\_\_\_ Payment of Costs of Administration (advertising, bond, referee) LR 7.317



# Rex L. Crandell

**cpa, mba, attorney**



**Rex Crandell** has been in the tax and accounting profession since 1976. He has many years of experience in bookkeeping, accounting, financial statement preparation, audits, reviews, and consulting. He has prepared thousands of income tax returns, from simple to the most complex, including: individuals, businesses (small & large), partnerships, S and C corporations, limited liability companies, estates, trusts, non-profits, homeowner associations and sales tax and payroll reports. He prepares business financial statements that are compiled, audited or reviewed. Rex Crandell represents taxpayers before the IRS, Franchise Tax Board, Employment Development Department, and the State Board of Equalization. He works

with multi-year non-filer taxpayers and tax collection problems. He also does special tax research assignments and renders written tax opinions for unusual situations. Business owners seek his advice on business management and operational issues by using his business consulting services for innovative solutions. He helps train and supervise clients' bookkeepers with their responsibilities. Rex Crandell enjoys providing Comprehensive Estate Planning services to assist families with the orderly transfer of assets between generations. The Estate Planning services frequently include the preparation of a Revocable Living Trust, a Last Will & Testament, a Durable Power of Attorney for Financial Management and an Advance Health Care Directive to Physicians. Mr. Crandell also assists trustees and executors with their Estate Administration responsibilities that normally is the time from when there has been a death in the family until all the assets of the estate have been distributed in strict accordance with the wishes of the decedent. Estate Planning can also include assistance with Asset Protection to preserve the assets for the intended beneficiaries. Rex Crandell has been a guest speaker for several civic, social and professional organizations on the topics of income taxation, financial & estate planning. He is an avid reader of technical materials.

- C.P.A. Certified Public Accountant
- M.B.A. Masters Degree in Business Administration, Columbia Pacific University
- B.S. (Law) Bachelor of Science in Law, Northwestern California University, School of Law
- J.D. Juris Doctorate in Law, Northwestern California University, School of Law
- B.A. Bachelor of Arts Degree in Accounting and Management, San Francisco State University
- A.A. Associate of Arts Degree in Business, Diablo Valley College
- A.T.M. Able Toastmaster over 26 years experience in Toastmasters International Public Speaking Group
- Licensed Tax Preparer California Tax Education Council, CTEC #A014853 & bonded
- Licensed Real Estate/Mortgage Broker
- Member California Society of CPAs
- Member of the State Bar as a California Attorney
- Enrolled to represent taxpayers before the IRS, US Tax Court, and state agencies
- Enrolled to practice before the California Superior and California Supreme Courts
- Enrolled to practice before US District Court - Northern District, California
- Enrolled to practice before the US Court of Appeals for the Ninth Circuit
- Panel Attorney for the Aircraft Owners and Pilots Legal Services Plan
- Member of the American Association of Attorney-Certified Public Accountants, Inc.
- Member of the Contra Costa Bar Association
- Member of the San Francisco Bar Association
- Licensed Notary Public of the State of California
- Adult Education Teaching Experience: computer applications; bookkeeping and accounting; general business; aeronautics and aviation; income tax preparation; data processing; small business management
- Computer consultant for accounting software packages (including Quicken, QuickBooks, and Peachtree) for all types of business applications - general ledger, accounts receivable, payroll, job cost, etc. Also Windows, Microsoft Office, Word, Excel, Timeslips, and more
- Seminar speaking experience presenting advanced taxation seminars to other practitioners, including tax updates, new laws, tax research, and computer application

Rex L. Crandell Firm  
 3000 Citrus Circle, Suite 207  
 Walnut Creek, CA  
 (925) 934-6320  
 RexCrandell@astound.net

Rex Crandell is a principal in  
**Rex L. Crandell, An Accountancy Corporation,**  
 and also a principal in the separate company,  
**The Law Offices of Rex L. Crandell**

