

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor             </div>	CASE NUMBER:  _____
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**SUMMARY OF ACCOUNT—STANDARD AND SIMPLIFIED ACCOUNTS**

(Check if final.) and Final Account     (Check if interim.) Account Current  
 Account number ("First," etc.) \_\_\_\_\_ through \_\_\_\_\_

\_\_\_\_\_ Opening date of account                      Closing date of account

**C H A R G E S\***

	<b>Property on Hand at Beginning of Account Period, consisting of:</b>		
1a	<b>Cash Assets</b>	\$	
1b	<b>Non-Cash Assets</b> (carry value)		
1c	<b>Total Property on Hand at Beginning of Account Period</b> (add 1a and 1b)		\$
2	<b>Additional Property Received During Period of Account</b>	— Schedule	
3	<b>Receipts During Period of Account</b>	— Schedule	<b>A</b>
4	<b>Gains on Sales During Period of Account</b>	— Schedule	<b>B</b>
5	<b>Other Charges</b> (describe):	— Schedule	
6	<b>Net Income From Trade or Business During Period of Account</b>	— Schedule	
7	<b>TOTAL CHARGES</b> (add 1c, 2, 3, 4, 5, and 6)		\$

**C R E D I T S\***

8	<b>Disbursements During Period of Account</b>	— Schedule	<b>C</b>	\$
9	<b>Losses on Sales During Period of Account</b>	— Schedule	<b>D</b>	
10	<b>Distributions to Conservatee or Ward</b>	— Schedule		
11	<b>Other Credits</b> (describe):	— Schedule		
12	<b>Net Loss From Trade or Business During Period of Account</b>	— Schedule		
	<b>Property on Hand at End of Account Period</b>	— Schedule	<b>E</b>	
	<b>consisting of:</b>			
13a	<b>Cash Assets</b>	\$		
13b	<b>Non-Cash Assets</b> (carry value)			
13c	<b>Total Property on Hand at End of Account Period</b> (add 13a and 13b)			
14	<b>TOTAL CREDITS</b> (add 8, 9, 10, 11, 12, and 13c)			\$

\* (Enter "0" for all categories of charges or credits for which you have no entries. Do not include schedules for these categories, but do not relabel or redesignate the schedules that are included.)

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor             </div>	CASE NUMBER:  
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**Cash Assets on Hand at Beginning of Account Period—Standard and Simplified Accounts**

*(Cash assets are assets that may be appraised by the conservator or guardian and listed on Attachment 1 of the Inventory and Appraisal. See Probate Code sections 2610(c) and 8901 and the instructions on page 2 of the Inventory and Appraisal (form DE-160/GC-040). List all cash assets and group them by the inventory in which they appear and identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)*

**Cash Assets on Hand as of** *(first date of account period):* \_\_\_\_\_

Description of Cash Assets	Value
	\$
<input type="checkbox"/> <b>Total, Cash Assets :</b>	\$ _____

*(Add pages as required to list all cash assets. Check the box at the bottom of the last page of this asset category and total the amount of the category. Carry that sum over to line 1a of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in the entire schedule for property on hand at beginning of account period, including both the cash assets and non-cash assets on hand.)*

Page PH \_\_\_\_\_ of \_\_\_\_\_ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor             </div>	CASE NUMBER:  
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**Non-Cash Assets on Hand at Beginning of Account Period—Standard and Simplified Accounts**

*(Non-cash assets are assets that must be appraised by a probate referee and listed on Attachment 2 of the Inventory and Appraisal. See Probate Code sections 2610(c) and 8902 and instructions on page 2 of the Inventory and Appraisal (form DE-160/GC-040). List all non-cash assets, group them by the inventory in which their latest appraised values appear, or if none, as after-acquired assets in order of their purchase dates, and identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)*

**Non-Cash Assets on Hand as of** *(first date of account period):*

Description of Non-Cash Assets	Estimated Market Value *	Carry Value †
	\$	\$
<input type="checkbox"/> <b>Totals, Non-Cash Assets:</b>	\$ _____	\$ _____

\* **Not required for the first account.** † *(The carry value of an asset that is included in an inventory is its appraised value. The carry value of an asset purchased for the estate after appointment of the conservator or guardian is its purchase price.) (Add pages as required to list all non-cash assets. Check the box at the bottom of the last page of this asset category and total the estimated and carry values of the non-cash assets. Carry the sum of the carry values over to line 1b of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in the entire schedule for property on hand at beginning of account period, including both the cash assets and non-cash assets on hand.)*

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor                 </div>	CASE NUMBER:  
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**Schedule** (specify schedule letter): \_\_\_\_\_ **Additional Property Received During Period of Account—  
Standard and Simplified Accounts**

*(This schedule is for property received during the period of account shown on supplemental inventories filed during the period. See Probate Code section 2613 and the definitions of cash and non-cash assets in Cash Assets on Hand at Beginning of Account Period and Non-Cash Assets on Hand at Beginning of Account Period (forms GC-400(PH)(1)/GC-405(PH)(1) and GC-400(PH)(2)/GC-405(PH)(2)). You do not need to list each asset. Instead, you may identify each Supplemental Inventory and Appraisal filed during the period of account and show the total of the cash and non-cash assets shown on each. Include the carry value and estimated fair market value of each non-cash item of this property remaining on hand at the end of the account period in Schedule E, Non-Cash Assets On Hand at End of Account Period.)*

**Additional Property Received During Period of Account**

Description	Value, Cash Assets	Carry Value, Non-Cash Assets *
	\$	\$
<b>Subtotal, Additional Cash and Non-Cash Property Received During Period of Account :</b>	\$ _____	\$ _____
<input type="checkbox"/> <b>Total, Additional Property Received During Period of Account:</b>		_____

\* (The carry value of a non-cash asset that is included in a supplemental inventory is its appraised value.)  
 (Add pages as required. Check the box at the bottom of the last page of this schedule, total the value of all cash and the carry value of all non-cash assets, and total the sum of those values. Carry the sum of the values over to line 2 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)

Page (specify schedule letter): \_\_\_\_\_ of \_\_\_\_\_ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor         </div>	CASE NUMBER: _____
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**Schedule A, Receipts—Simplified Account**

**Receipts** *(Receipts of noncapital items by the estate of the conservatee or ward)*

Date of Receipt <i>(mm/dd/yyyy)</i>	Description	Amounts
		\$
<input type="checkbox"/> <b>Total, Schedule A:</b>		\$ _____

*(Add pages if necessary, but if this schedule exceeds five pages, you must prepare it in the Standard Account format. If so, you may use Forms GC-400(A)(1)–(6), the standard account forms for Schedule A, for that purpose. Check the box at the bottom of the last page of this schedule and total the amount of the receipts. Carry that sum over to line 3 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule A.)*

Page A \_\_\_\_\_ of \_\_\_\_\_ pages



<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor         </div>	CASE NUMBER:  
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**Schedule** (specify schedule letter): \_\_\_\_\_ **Other Charges—Standard and Simplified Accounts**

**Other charges not shown on another schedule** (describe):

Date <i>(mm/dd/yyyy)</i>	Description	Amounts
		\$
<input type="checkbox"/> <b>Total, Other Charges:</b>		\$ _____

*(Add pages as required. Check the box at the bottom of the last page of this schedule and total the amount. Carry that sum to line 5 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)*

Page (specify schedule letter): \_\_\_\_\_ of \_\_\_\_\_ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor         </div>	CASE NUMBER: _____
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**Schedule** (specify schedule letter): \_\_\_\_\_ , **Net Income From Trade or Business—Standard Account**

**Net income during period of account from** (name of business): \_\_\_\_\_

Date of Receipt (mm/dd/yyyy)	Description	Amounts
		\$ _____
<b>Total, Schedule</b> _____		\$ _____

*(This schedule should include the information about the business disclosed on Schedule C or Schedule F of a business owner's federal income tax return. Add pages as required. Check the box at the bottom of the last page of this schedule and total the net income. Carry that sum over to line 6 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)*

Page (specify schedule letter): \_\_\_\_\_ of \_\_\_\_\_ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor                 </div>	CASE NUMBER: _____
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**Schedule C, Disbursements—Simplified Account**

**Disbursements** (payments from the estate of the conservatee or ward)

Date of Payment <i>(mm/dd/yyyy)</i>	Date of Order Authorizing Payment * <i>(mm/dd/yyyy)</i>	Check No.	Payee and Purpose of Payment	Amounts
				\$ _____
<input type="checkbox"/> <b>Total, Schedule C:</b>				\$ _____

**\* Leave blank for disbursements that were not authorized by an order. A court order is not required for every disbursement.**  
 (Add pages if necessary, but if this schedule exceeds five pages, you must prepare it in the Standard Account format. If so, you may use Forms GC-400(C)(1)–(11), the standard account forms for Schedule C, for that purpose. Check the box at the bottom of the last page of this schedule and total the amount of the disbursements. Include that sum in the total of disbursements on line 8 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule C.)

Page C \_\_\_\_\_ of \_\_\_\_\_ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor             </div>	CASE NUMBER:  
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**Schedule D, Losses on Sales—Standard and Simplified Accounts**

**Losses on sales during period of account**

Date <i>(mm/dd/yyyy)</i>	Property Sold	Carry Value *	Sale Price	Loss
		\$	\$	\$
<input type="checkbox"/> <b>Total Losses on Sales:</b>				\$ _____

**\* See form GC-400(PH)(2)/GC-405(PH)(2) for information about Carry Value.**  
*(List all property sold during the account period that resulted in losses (carry value higher than gross sale price). Include each property's inventory item number and the date the inventory containing the property was filed. Add pages as required. Check the box at the bottom of the last page of this schedule and total the losses. Carry that sum over to line 9 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule D.)*

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor             </div>	CASE NUMBER:  
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**Schedule** (specify schedule letter): \_\_\_\_\_ **Distributions to Conservatee or Ward—Standard and Simplified Accounts**

**Distributions to Conservatee or Ward**

Date of Payment <i>(mm/dd/yyyy)</i>	Date of Order Authorizing Distribution <i>(mm/dd/yyyy)</i>	Check No.	Description of Payment	Amounts
				\$
<input type="checkbox"/> <b>Total, Distributions to Conservatee or Ward:</b>				\$ _____ _____

*(Add pages as required. Check the box at the bottom of the last page of this schedule and total the amount. Carry that sum to line 10 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)*

Page (specify schedule letter): \_\_\_\_\_ of \_\_\_\_\_ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor         </div>	CASE NUMBER: _____
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**Schedule** (specify schedule letter): \_\_\_\_\_ **Other Credits—Standard and Simplified Accounts**

**Other Credits Not Shown on Another Schedule** (describe):

Date (mm/dd/yyyy)	Check No.	Description	Amounts
			\$
<input type="checkbox"/> <b>Total, Other Credits:</b>			\$ _____

*(Add pages as required. Check the box at the bottom of the last page of this schedule and total the amount. Carry that sum to line 11 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)*

Page (specify schedule letter): \_\_\_\_\_ of \_\_\_\_\_ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor                 </div>	CASE NUMBER: _____
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**Schedule** (specify schedule letter): \_\_\_\_\_, **Net Loss From Trade or Business—Standard Account**

Net loss during period of account from (name of business): \_\_\_\_\_

Date of Loss (mm/dd/yyyy)	Description	Amounts
		\$ _____
<b>Total, Schedule</b> _____		\$ _____

*(This schedule should include the information about the business disclosed on Schedule C or Schedule F of a business owner's federal income tax return. Add pages as required. Check the box at the bottom of the last page of this schedule and total the net loss. Carry that sum over to line 12 of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in this schedule.)*

Page (specify schedule letter): \_\_\_\_\_ of \_\_\_\_\_ pages

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor         </div>	CASE NUMBER:  
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**Schedule E, Cash Assets on Hand at End of Account Period—Standard and Simplified Accounts**

*(Cash assets are assets that may be appraised by the guardian or conservator and listed on Attachment 1 of the inventory. See Probate Code sections 2610(c) and 8901 and instructions on page 2 of Inventory and Appraisal (form DE-160/GC-040). List all cash assets and group them by the inventory in which they appear and identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)*

**Cash Assets on Hand as of** *(last date of account period):* \_\_\_\_\_

Description of Cash Assets	Value
	\$
<input type="checkbox"/> <b>Total, Cash Assets:</b>	\$ _____

*(Add pages as required to list all cash assets. Check the box at the bottom of the last page of this asset category and total the amount of the category. Carry that sum over to line 13a of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule E, including both Cash Assets and Non-Cash Assets on Hand.)*

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor         </div>	CASE NUMBER:  
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**Schedule E, Non-Cash Assets on Hand at End of Account Period—Standard and Simplified Accounts**

*(Non-cash assets are assets that must be appraised by a probate referee and listed on Attachment 2 of the inventory. See Probate Code sections 2610(c) and 8902 and instructions on page 2 of the Inventory and Appraisal (Form DE-160/GC-040). List all non-cash assets, group them by the inventory in which their latest appraised values appear, or if none, as after-acquired assets in order of their purchase dates. Identify the inventory by its filing date and type (e.g., Partial No. 1, Final, Supplemental, Correcting, etc.).)*

**Non-Cash Assets on Hand as of** *(last date of account period):* \_\_\_\_\_

Description of Non-Cash Assets	Estimated Market Value	Carry Value *
	\$	\$
<input type="checkbox"/> <b>Totals, Non-Cash Assets :</b>	\$ _____	\$ _____

*\* (The carry value of an asset that is included in an inventory is its appraised value. The carry value of an asset purchased for the estate after appointment of the guardian or conservator is its purchase price.) (Add pages as required to list all non-cash assets. Check the box at the bottom of the last page of this asset category and total the estimated and carry values of the non-cash assets. Carry the total of the carry values over to line 13b of the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule E, including both cash assets and non-cash assets on hand.)*

<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor                 </div>	CASE NUMBER:  
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**Schedule F, Changes in Form of Assets—Standard and Simplified Accounts**

**Changes in Form of Assets During the Account Period**

Date <i>(mm/dd/yyyy)</i>	Transaction

*(Add pages as required to list all changes in the form of assets. Although this schedule is a required part of an account where there has been a change in the form of an asset, the schedule is not shown in the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule F.)*

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<input type="checkbox"/> CONSERVATORSHIP <input type="checkbox"/> GUARDIANSHIP    OF (Name): _____ <div style="text-align: right; margin-top: 10px;"> <input type="checkbox"/> Conservatee    <input type="checkbox"/> Minor         </div>	CASE NUMBER: _____
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**Schedule G, Liabilities at End of Account Period—Standard and Simplified Accounts**

**Liabilities at End of Account Period**

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**Description of Liabilities\***

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**\*Show all liabilities of the estate at the end of the accounting period described in Probate Code section 1063(g).**  
*(Add pages as required to list all liabilities of the estate at the end of the account period. Although this schedule is required to show liabilities of the estate at the end of the account period, it is not shown in the Summary of Account (form GC-400(SUM)/GC-405(SUM)). The page total to the right is the number of pages in Schedule G.)*

Page **G** \_\_\_\_\_ of \_\_\_\_\_ pages