

The Harbor Example Living Trust dated March 3, 2009

First account of Jordan Q. Sample, Successor Trustee
For the period December 12, 2024 through December 31, 2025

Matter	The Harbor Example Living Trust dated March 3, 2009
Type	Trust
Fiduciary	Jordan Q. Sample, Successor Trustee
Account period	December 12, 2024 through December 31, 2025
Account	First account
Date of death	December 12, 2024
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.

Reconciliation status. Balanced and reconciled; total charges equal total credits to the cent, and every account ties to its statements.

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

Prepared by the fiduciary using Summafolio software. Summafolio is not a law firm or accounting firm and does not provide legal, tax or investment advice. The fiduciary is responsible for reviewing, signing and filing this account.

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SUMMARY OF ACCOUNT

	Amount	Sched.
CHARGES		
Property on hand at beginning of account (or inventories)	1,511,923.37	G
Receipts	17,596.11	A
Gains on sale or other disposition	4,966.00	B
Total charges	1,534,485.48	
CREDITS		
Disbursements	63,180.51	C
Losses on sale or other disposition	14,260.00	D
Distributions	315,000.00	E
Property on hand at close of account	1,142,044.97	F
Total credits	1,534,485.48	

Notes

- Conservatorship and guardianship accounts filed in court must use the Judicial Council standard account forms (GC-400/GC-405 series) under Prob. Code §2620 and rule 7.575. 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
12/28/2024	Interest paid	Example National Bank Trust Checking ••4821	15.44
12/31/2024	SSA TREAS 310 XXSOC SEC deposit	Example National Bank Trust Checking ••4821	2,104.00
01/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
01/28/2025	Interest paid	Example National Bank Trust Checking ••4821	11.37
02/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
02/28/2025	Interest paid	Example National Bank Trust Checking ••4821	11.74
03/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
03/14/2025	DIVIDEND EXMPL	Specimen Securities Trust Brokerage ••7730	492.00
03/27/2025	DIVIDEND SMPLF	Specimen Securities Trust Brokerage ••7730	450.00
03/28/2025	Interest paid	Example National Bank Trust Checking ••4821	12.11
03/31/2025	DIVIDEND FAKE	Specimen Securities Trust Brokerage ••7730	208.00
04/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
04/28/2025	Interest paid	Example National Bank Trust Checking ••4821	12.48
05/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
05/28/2025	Interest paid	Example National Bank Trust Checking ••4821	12.85
06/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
06/13/2025	DIVIDEND EXMPL	Specimen Securities Trust Brokerage ••7730	246.00
06/26/2025	DIVIDEND SMPLF	Specimen Securities Trust Brokerage ••7730	450.00
06/28/2025	Interest paid	Example National Bank Trust Checking ••4821	13.22
07/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
07/28/2025	Interest paid	Example National Bank Trust Checking ••4821	13.59
08/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
08/28/2025	Interest paid	Example National Bank Trust Checking ••4821	13.96
09/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
09/12/2025	DIVIDEND EXMPL	Specimen Securities Trust Brokerage ••7730	246.00
09/25/2025	DIVIDEND SMPLF	Specimen Securities Trust Brokerage ••7730	414.00
09/28/2025	Interest paid	Example National Bank Trust Checking ••4821	14.33
09/30/2025	DIVIDEND XTBL	Specimen Securities Trust Brokerage ••7730	2,294.54
10/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
10/28/2025	Interest paid	Example National Bank Trust Checking ••4821	14.70
10/31/2025	DIVIDEND XTBL	Specimen Securities Trust Brokerage ••7730	2,713.20
11/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
11/28/2025	Interest paid	Example National Bank Trust Checking ••4821	15.07
11/28/2025	DIVIDEND XTBL	Specimen Securities Trust Brokerage ••7730	2,730.83
12/02/2025	DIVIDEND TSTB	Specimen Securities Trust Brokerage ••7730	144.00
12/12/2025	DIVIDEND EXMPL	Specimen Securities Trust Brokerage ••7730	246.00
12/18/2025	CAP GAIN DIST LT SMPLF	Specimen Securities Trust Brokerage ••7730	1,092.50
12/22/2025	DIVIDEND SMPLF	Specimen Securities Trust Brokerage ••7730	414.00

Date	Description	Account	Amount
12/28/2025	Interest paid	Example National Bank Trust Checking ••4821	15.44
12/31/2025	DIVIDEND XTBIL	Specimen Securities Trust Brokerage ••7730	1,590.74
Total			17,596.11

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

SAMPLE: FICTIONAL DATA

SCHEDULE B: GAINS ON SALES OR OTHER DISPOSITIONS

Date	Description	Shares/units	Net proceeds	Carry value	Gain
03/12/2025	SOLD 300 EXMPL @ 151.40 net	300	45,420.00	42,654.00	2,766.00
11/20/2025	SOLD 2000 XTBIL @ 101.10 net	2000	202,200.00	200,000.00	2,200.00
Total			247,620.00	242,654.00	4,966.00

SAMPLE: FICTIONAL DATA

SCHEDULE C: DISBURSEMENTS

Date	Description	Account	Amount
12/20/2024	Placeholder Memorial Chapel funeral services	Example National Bank Trust Checking ••4821	14,250.00
01/10/2025	Law Office of Sample & Specimen LLP trust administration	Example National Bank Trust Checking ••4821	6,500.00
01/12/2025	Exemplar Power & Water utility	Example National Bank Trust Checking ••4821	151.31
01/20/2025	SSA return of benefit paid after death	Example National Bank Trust Checking ••4821	2,104.00
02/03/2025	Exemplar County Tax Collector property tax 2nd installment	Example National Bank Trust Checking ••4821	6,842.11
02/12/2025	Exemplar Power & Water utility	Example National Bank Trust Checking ••4821	160.44
02/14/2025	Example Mutual Insurance homeowners premium	Example National Bank Trust Checking ••4821	2,316.00
03/12/2025	Exemplar Power & Water utility	Example National Bank Trust Checking ••4821	169.57
03/31/2025	Specimen Advisors management fee	Specimen Securities Trust Brokerage ••7730	1,250.00
04/12/2025	Exemplar Power & Water utility	Example National Bank Trust Checking ••4821	178.70
04/15/2025	IRS USATAXPYMT 1041 estimated tax	Example National Bank Trust Checking ••4821	3,200.00
04/15/2025	FTB 541 estimated tax payment	Example National Bank Trust Checking ••4821	1,150.00
05/12/2025	Exemplar Power & Water utility	Example National Bank Trust Checking ••4821	187.83
05/20/2025	Specimen Roofing roof leak repair	Example National Bank Trust Checking ••4821	4,875.00
06/12/2025	Exemplar Power & Water utility	Example National Bank Trust Checking ••4821	196.96
06/30/2025	Specimen Advisors management fee	Specimen Securities Trust Brokerage ••7730	1,250.00
07/08/2025	Reimbursement to Jordan Sample - locksmith and storage rec	Example National Bank Trust Checking ••4821	842.50
07/12/2025	Exemplar Power & Water utility	Example National Bank Trust Checking ••4821	206.09
08/29/2025	Trustee fee to Jordan Q. Sample per trust art. 9	Example National Bank Trust Checking ••4821	12,000.00
09/30/2025	Specimen Advisors management fee	Specimen Securities Trust Brokerage ••7730	1,250.00
10/01/2025	Example CPA Group tax preparation 2024 Form 1041	Example National Bank Trust Checking ••4821	2,850.00
12/31/2025	Specimen Advisors management fee	Specimen Securities Trust Brokerage ••7730	1,250.00
Total			63,180.51

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

SCHEDULE D: LOSSES ON SALES OR OTHER DISPOSITIONS

Date	Description	Shares/units	Net proceeds	Carry value	Loss
05/06/2025	SOLD 400 FAKE @ 57.10 net	400	22,840.00	24,500.00	1,660.00
08/15/2025	Escrow proceeds 100 Placeholder Lane sale (net of costs)	1	1,137,400.00	1,150,000.00	12,600.00
Total			1,160,240.00	1,174,500.00	14,260.00

SAMPLE: FICTIONAL DATA

SCHEDULE E: DISTRIBUTIONS

Date	Description	Account	Amount
09/10/2025	Distributed in kind: 100 sh SMPLF to Casey Specimen (to Casey Specimen)	Specimen Securities Trust Brokerage ••7730	9,840.00
09/10/2025	Distribution to Avery Placeholder (to Avery Placeholder)	Example National Bank Trust Checking ••4821	100,000.00
09/10/2025	Distribution to Riley Testcase (to Riley Testcase)	Example National Bank Trust Checking ••4821	100,000.00
09/10/2025	Distribution to Casey Specimen (to Casey Specimen)	Example National Bank Trust Checking ••4821	90,160.00
12/15/2025	Distribution to Avery Placeholder (to Avery Placeholder)	Example National Bank Trust Checking ••4821	5,000.00
12/15/2025	Distribution to Riley Testcase (to Riley Testcase)	Example National Bank Trust Checking ••4821	5,000.00
12/15/2025	Distribution to Casey Specimen (to Casey Specimen)	Example National Bank Trust Checking ••4821	5,000.00
Total			315,000.00

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
Cash; Example National Bank Trust Checking ••4821	Example National Bank Trust Checking ••4821	cash	24,555.16	24,555.16
Cash; Specimen Securities Trust Brokerage ••7730	Specimen Securities Trust Brokerage ••7730	cash	393,275.81	393,275.81
300 sh EXMPL	Specimen Securities Trust Brokerage ••7730	date_of_death	42,654.00	47,460.00
1150 sh SMPLF	Specimen Securities Trust Brokerage ••7730	date_of_death	113,160.00	120,462.50
2000 sh TSTB	Specimen Securities Trust Brokerage ••7730	date_of_death	49,900.00	50,200.00
5000 sh XTBIL	Specimen Securities Trust Brokerage ••7730	cost	500,000.00	506,750.00
2019 Fictional Motors sedan	Garaged at residence	date_of_death	18,500.00	16,000.00
Total			1,142,044.97	1,158,703.47

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.

SCHEDULE G: PROPERTY ON HAND AT BEGINNING OF ACCOUNT

Asset	Where held	Basis source	Carry value	Current value
Cash; Example National Bank Trust Checking ••4821	Example National Bank Trust Checking ••4821	cash	48,215.37	48,215.37
Cash; Specimen Securities Trust Brokerage ••7730	Specimen Securities Trust Brokerage ••7730	cash	12,500.00	12,500.00
600 sh Example Industries Inc. common	Specimen Securities Trust Brokerage ••7730	date_of_death	85,308.00	85,308.00
400 sh Fictional Utilities Co. common	Specimen Securities Trust Brokerage ••7730	date_of_death	24,500.00	24,500.00
1250 sh Sample Total Market Index Fund	Specimen Securities Trust Brokerage ••7730	date_of_death	123,000.00	123,000.00
2000 sh Testcase Treasury Bond Fund	Specimen Securities Trust Brokerage ••7730	date_of_death	49,900.00	49,900.00
Single-family residence, 100 Placeholder Lane, Sampletown, CA (fictional)	Real property (recorded title in trust)	date_of_death	1,150,000.00	1,150,000.00
2019 Fictional Motors sedan	Garaged at residence	date_of_death	18,500.00	16,000.00
Total			1,511,923.37	1,509,423.37

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.

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

Date	Description	Account	Amount
08/20/2025	Transfer: Transfer to Brokerage XXXX7730	Example National Bank Trust Checking ••4821	(800,000.00)
08/20/2025	Transfer: Transfer from Checking XXXX4821	Specimen Securities Trust Brokerage ••7730	800,000.00
09/02/2025	Purchased 7000 sh XTBL	Specimen Securities Trust Brokerage ••7730	700,000.00
09/10/2025	Distributed in kind: 100 sh SMPLF to Casey Specimen	Specimen Securities Trust Brokerage ••7730	9,840.00

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

SAMPLE: FICTIONAL DATA

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

Liability	Estimated amount
Estimated 2025 Form 1041 / Form 541 balance due (accrued, unpaid)	2,400.00
Total	2,400.00

Known noncontingent liabilities at the close of the period.

SAMPLE: FICTIONAL DATA

SCHEDULE K: COMPENSATION PAID TO FIDUCIARY

Date	Description	Amount
08/29/2025	Trustee fee to Jordan Q. Sample per trust art. 9	12,000.00
Total paid this period		12,000.00

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

SAMPLE: FICTIONAL DATA

SCHEDULE L: CASH RECONCILIATION TO ACCOUNT STATEMENTS

Account	Opening balance	Deposits	Withdraw als	Computed ending	Statement ending	Status
Example National Bank Trust Checking ••4821	48,215.37	1,139,680.3 0	1,163,340.5 1	24,555.16	24,555.16	Reconciled
Specimen Securities Trust Brokerage ••7730	12,500.00	1,085,775.8 1	705,000.00	393,275.81	393,275.81	Reconciled

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

SAMPLE: FICTIONAL DATA

BENEFICIARY STATEMENTS

Avery Placeholder

Date	Description	Income	Principal	Total
09/10/2025	Distribution to Avery Placeholder	0.00	100,000.00	100,000.00
12/15/2025	Distribution to Avery Placeholder	0.00	5,000.00	5,000.00
Total		0.00	105,000.00	105,000.00

Casey Specimen

Date	Description	Income	Principal	Total
09/10/2025	Distributed in kind: 100 sh SMPLF to Casey Specimen	0.00	9,840.00	9,840.00
09/10/2025	Distribution to Casey Specimen	0.00	90,160.00	90,160.00
12/15/2025	Distribution to Casey Specimen	0.00	5,000.00	5,000.00
Total		0.00	105,000.00	105,000.00

Riley Testcase

Date	Description	Income	Principal	Total
09/10/2025	Distribution to Riley Testcase	0.00	100,000.00	100,000.00
12/15/2025	Distribution to Riley Testcase	0.00	5,000.00	5,000.00
Total		0.00	105,000.00	105,000.00

VERIFICATION

I, Jordan Q. Sample, Successor Trustee, 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 December 12, 2024 through December 31, 2025. [Signature and date. Add the jurat or verification wording your court requires.]

Signature of fiduciary

Date

SAMPLE: FICTIONAL DATA