

Estate of Harper J. Fictionalia (fictional), Deceased

First account of Morgan Q. Placeholder, Personal Representative
For the period April 1, 2025 through March 31, 2026

Matter	Estate of Harper J. Fictionalia (fictional), Deceased
Type	Decedent's estate
Fiduciary	Morgan Q. Placeholder, Personal Representative
Account period	April 1, 2025 through March 31, 2026
Account	First account
Court	Exemplar Superior Court, Probate Division, Indiana (fictional)
Case no.	00D00-2503-ES-000 (sample)
Date of death	March 2, 2025
Format	Indiana account (IC 29-1-16-4 three-schedule form)

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. An account for a distinctly stated period in the three schedules of IC 29-1-16-4: property chargeable to the fiduciary; payments, charges, losses and distributions; and property on hand constituting the balance. Supporting schedules itemize principal and income and, for trust statements, show the items of IC 30-4-5-13(a): the principal chargeable per the last statement or inventory, itemized principal and income received and disbursed, and the balance with inventory and current market values.

Sources. IC 29-1-16-4 (schedules; receipts for disbursements; CPA certificate); IC 29-1-16-2 (final account within one year of appointment); IC 30-4-5-12 (trustee's annual statement of accounts); IC 30-4-5-13 (contents of statements filed with the court); IC 30-2-14 (Uniform Principal and Income Act)

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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Beneficiary statements

Verification

ACCOUNT SUMMARY (IC 29-1-16-4 SCHEDULES)

	Amount	Sched.
Schedule 1: Property chargeable to the fiduciary	285,389.87	1
Schedule 2: Payments, charges, losses and distributions	245,633.36	2
Schedule 3: Property on hand constituting the balance of the account	39,756.51	3
Of which principal	39,756.51	
Of which undistributed income	0.00	
Property on hand at current market value	39,756.51	

Notes

- When the account is filed, receipts for the disbursements must be filed with it; the court may accept other proof or a CPA's unqualified certificate instead (IC 29-1-16-4).
- Trust statements filed with the court must also state that the trust has been administered according to its terms, identify any beneficiary under a legal disability, describe any possible unborn or unascertained beneficiary, and give the trustees' addresses (IC 30-4-5-13(a)(6)-(9)). Add those statements before filing; Schedule 12 lists the beneficiaries entered.
- Indiana has no fixed statutory fee schedule in our calculator.
- Guardianship and conservatorship accounts aren't supported in this format. Check your county probate court's local rules before filing.

SCHEDULE 1: PROPERTY CHARGEABLE TO THE FIDUCIARY

Date	Description	Account	Amount
04/01/2025	On hand at beginning: Cash: Crossroads Example Bank Estate Checking ••5120	Crossroads Example Bank Estate Checking ••5120	0.00
04/01/2025	On hand at beginning: Residence, 1208 Example Pike, Fictionville, IN (fictional)	Real property	214,000.00
04/01/2025	On hand at beginning: 2016 Fictional Motors SUV	Personal representative's custody	9,500.00
04/01/2025	On hand at beginning: Decedent's checking account, Crossroads Example Bank ••0457	Crossroads Example Bank	18,422.37
04/01/2025	On hand at beginning: 18-month certificate of deposit ••7731	Crossroads Example Bank	30,000.00
04/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
05/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
06/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
07/01/2025	Certificate of deposit 7731 interest at redemption	Crossroads Example Bank Estate Checking ••5120	612.50
07/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
08/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
09/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
10/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
11/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
12/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
01/28/2026	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
02/28/2026	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
03/28/2026	Interest paid	Crossroads Example Bank Estate Checking ••5120	6.25
10/17/2025	Gain on sale: Title company net proceeds 1208 Example Pike	Crossroads Example Bank Estate Checking ••5120	12,780.00
Total property chargeable			285,389.87

IC 29-1-16-4, first schedule. Property on hand at the beginning (inventory, or the balance of the last account) at carry value, plus additional property, receipts and gains on sales during the period.

SCHEDULE 2: PAYMENTS, CHARGES, LOSSES AND DISTRIBUTIONS

Date	Description	Account	Amount
04/10/2025	Example Brothers Funeral Home (fictional) services	Crossroads Example Bank Estate Checking ••5120	9,860.00
04/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	118.00
04/24/2025	Clerk of Exemplar County estate filing fee	Crossroads Example Bank Estate Checking ••5120	177.00
05/06/2025	Exemplar Gazette (fictional) notice to creditors	Crossroads Example Bank Estate Checking ••5120	96.40
05/10/2025	Exemplar County Treasurer property tax, spring	Crossroads Example Bank Estate Checking ••5120	1,422.18
05/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	118.00
05/20/2025	Crossroads Mutual (fictional) vacant-home insurance	Crossroads Example Bank Estate Checking ••5120	1,284.00
06/15/2025	Example Regional Hospital allowed claim	Crossroads Example Bank Estate Checking ••5120	3,215.60
06/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	118.00
07/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	118.00
08/08/2025	Specimen Home Services pre-sale repairs and cleanout	Crossroads Example Bank Estate Checking ••5120	2,350.00
08/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	118.00
09/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	118.00
10/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	118.00
11/03/2025	Loss on sale: Proceeds sale of 2016 Fictional Motors SUV	Crossroads Example Bank Estate Checking ••5120	1,300.00
11/10/2025	Exemplar County Treasurer property tax, fall	Crossroads Example Bank Estate Checking ••5120	1,422.18
12/01/2025	Placeholder & Specimen LLP estate legal services	Crossroads Example Bank Estate Checking ••5120	7,500.00
01/15/2026	PR fee to Morgan Q. Placeholder (court approved)	Crossroads Example Bank Estate Checking ••5120	5,000.00
02/02/2026	Distribution to Casey Fictionalia: Partial distribution to Casey Fictionalia	Crossroads Example Bank Estate Checking ••5120	70,000.00
02/02/2026	Distribution to Devon Fictionalia: Partial distribution to Devon Fictionalia	Crossroads Example Bank Estate Checking ••5120	70,000.00
02/02/2026	Distribution to Emery Fictionalia-Sample: Partial distribution to Emery Fictionalia-Sample	Crossroads Example Bank Estate Checking ••5120	70,000.00
03/12/2026	IRS USATAXPYMT 1041 balance due	Crossroads Example Bank Estate Checking ••5120	1,180.00

Date	Description	Account	Amount
	Total payments, charges, losses and distributions		245,633.36

IC 29-1-16-4, second schedule. Receipts for these disbursements are filed with the account (IC 29-1-16-4); the review packet indexes the source document for each one.

SAMPLE: FICTIONAL DATA

SCHEDULE 3: PROPERTY ON HAND (BALANCE OF ACCOUNT)

Asset	Where held	Basis source	Carry value	Current value
Cash; Crossroads Example Bank Estate Checking ••5120	Crossroads Example Bank Estate Checking ••5120	cash	39,756.51	39,756.51
Total			39,756.51	39,756.51

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. IC 29-1-16-4, third schedule. For trusts, IC 30-4-5-13(a)(5) asks for how the balance is invested, with both inventory (carry) and current market values.

SAMPLE: FICTIONAL DATA

SUPPORTING SCHEDULES

SCHEDULE 4: RECEIPTS: PRINCIPAL AND INCOME

Date	Description	Account	Income	Principal	Total
04/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
05/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
06/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
07/01/2025	Certificate of deposit 7731 interest at redemption	Crossroads Example Bank Estate Checking ••5120	0.00	612.50	612.50
07/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
08/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
09/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
10/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
11/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
12/28/2025	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
01/28/2026	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
02/28/2026	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
03/28/2026	Interest paid	Crossroads Example Bank Estate Checking ••5120	0.00	6.25	6.25
Total			0.00	687.50	687.50

SCHEDULE 5: DISBURSEMENTS: PRINCIPAL AND INCOME

Date	Description	Account	Income	Principal	Total
04/10/2025	Example Brothers Funeral Home (fictional) services	Crossroads Example Bank Estate Checking ••5120	0.00	9,860.00	9,860.00
04/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	0.00	118.00	118.00
04/24/2025	Clerk of Exemplar County estate filing fee	Crossroads Example Bank Estate Checking ••5120	0.00	177.00	177.00
05/06/2025	Exemplar Gazette (fictional) notice to creditors	Crossroads Example Bank Estate Checking ••5120	0.00	96.40	96.40
05/10/2025	Exemplar County Treasurer property tax, spring	Crossroads Example Bank Estate Checking ••5120	0.00	1,422.18	1,422.18
05/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	0.00	118.00	118.00
05/20/2025	Crossroads Mutual (fictional) vacant-home insurance	Crossroads Example Bank Estate Checking ••5120	0.00	1,284.00	1,284.00
06/15/2025	Example Regional Hospital allowed claim	Crossroads Example Bank Estate Checking ••5120	0.00	3,215.60	3,215.60
06/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	0.00	118.00	118.00
07/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	0.00	118.00	118.00
08/08/2025	Specimen Home Services pre-sale repairs and cleanout	Crossroads Example Bank Estate Checking ••5120	0.00	2,350.00	2,350.00
08/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	0.00	118.00	118.00
09/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	0.00	118.00	118.00
10/18/2025	Fictionville Municipal Utilities	Crossroads Example Bank Estate Checking ••5120	0.00	118.00	118.00
11/10/2025	Exemplar County Treasurer property tax, fall	Crossroads Example Bank Estate Checking ••5120	0.00	1,422.18	1,422.18
12/01/2025	Placeholder & Specimen LLP estate legal services	Crossroads Example Bank Estate Checking ••5120	0.00	7,500.00	7,500.00
01/15/2026	PR fee to Morgan Q. Placeholder (court approved)	Crossroads Example Bank Estate Checking ••5120	0.00	5,000.00	5,000.00
03/12/2026	IRS USATAXPYMT 1041 balance due	Crossroads Example Bank Estate Checking ••5120	0.00	1,180.00	1,180.00
Total			0.00	34,333.36	34,333.36

SCHEDULE 6: DISTRIBUTIONS: PRINCIPAL AND INCOME

Date	Description	Account	Income	Principal	Total
02/02/2026	Partial distribution to Casey Fictionalia (to Casey Fictionalia)	Crossroads Example Bank Estate Checking ••5120	0.00	70,000.00	70,000.00
02/02/2026	Partial distribution to Devon Fictionalia (to Devon Fictionalia)	Crossroads Example Bank Estate Checking ••5120	0.00	70,000.00	70,000.00
02/02/2026	Partial distribution to Emery Fictionalia-Sample (to Emery Fictionalia-Sample)	Crossroads Example Bank Estate Checking ••5120	0.00	70,000.00	70,000.00
Total			0.00	210,000.00	210,000.00

SCHEDULE 7: SALES AND OTHER DISPOSITIONS: GAINS AND LOSSES

Date	Description	Shares/units	Net proceeds	Carry value	Gain	Loss
04/03/2025	Deposit: closing balance of decedent's checking XX0457	1	18,422.37	18,422.37	0.00	0.00
07/01/2025	Certificate of deposit 7731 redeemed - principal	1	30,000.00	30,000.00	0.00	0.00
10/17/2025	Title company net proceeds 1208 Example Pike	1	226,780.00	214,000.00	12,780.00	0.00
11/03/2025	Proceeds sale of 2016 Fictional Motors SUV	1	8,200.00	9,500.00	0.00	1,300.00
Total			283,402.37	271,922.37	12,780.00	1,300.00

SAMPLE: FICTIONAL DATA

SCHEDULE 8: INVESTMENTS MADE

Date	Description	Account	Cost
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None during this period.

Information only; not totaled, since the same cash may be invested more than once.

SAMPLE: FICTIONAL DATA

SCHEDULE 9: CHANGES IN FORM OF ASSETS

Date	Description	Account	Amount
None during this period.			

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

SAMPLE: FICTIONAL DATA

SCHEDULE 10: LIABILITIES AND UNPAID CLAIMS AT CLOSE OF PERIOD

Liability	Estimated amount
None during this period.	
No known liabilities were reported.	

SAMPLE: FICTIONAL DATA

SCHEDULE 11: COMPENSATION PAID TO FIDUCIARY

Date	Description	Amount
01/15/2026	PR fee to Morgan Q. Placeholder (court approved)	5,000.00
Total paid this period		5,000.00

This state has no fixed statutory fee schedule in our calculator; compensation is reasonable compensation under state law.

SAMPLE: FICTIONAL DATA

SCHEDULE 12: CASH RECONCILIATION TO ACCOUNT STATEMENTS

Account	Opening balance	Deposits	Withdraw als	Computed ending	Statement ending	Status
Crossroads Example Bank Estate Checking ••5120	0.00	284,089.87	244,333.36	39,756.51	39,756.51	Reconciled

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

SAMPLE: FICTIONAL DATA

BENEFICIARY STATEMENTS

Casey Fictionalia

Date	Description	Income	Principal	Total
02/02/2026	Partial distribution to Casey Fictionalia	0.00	70,000.00	70,000.00
Total		0.00	70,000.00	70,000.00

Devon Fictionalia

Date	Description	Income	Principal	Total
02/02/2026	Partial distribution to Devon Fictionalia	0.00	70,000.00	70,000.00
Total		0.00	70,000.00	70,000.00

Emery Fictionalia-Sample

Date	Description	Income	Principal	Total
02/02/2026	Partial distribution to Emery Fictionalia-Sample	0.00	70,000.00	70,000.00
Total		0.00	70,000.00	70,000.00

VERIFICATION

I, Morgan Q. Placeholder, Personal Representative, 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 April 1, 2025 through March 31, 2026. [Signature and date. Add the jurat or verification wording your court requires.]

Signature of fiduciary

Date

SAMPLE: FICTIONAL DATA