

CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF EXEMPLAR,
PROBATE (FICTIONAL)

Estate of Rowan T. Specimenson (fictional), Deceased

First account of Avery L. Testwell, Personal Representative
For the period June 1, 2025 through May 31, 2026

Matter	Estate of Rowan T. Specimenson (fictional), Deceased
Type	Decedent's estate
Fiduciary	Avery L. Testwell, Personal Representative
Account period	June 1, 2025 through May 31, 2026
Account	First account
Court	Circuit Court of the State of Oregon for the County of Exemplar, Probate (fictional)
Case no.	25PB00000 (sample)
Date of death	May 20, 2025
Format	Oregon account (ORS 116.083 contents)

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 containing the items ORS 116.083(2) requires: the period covered; the total value of property chargeable per the inventory or the balance of the prior account; all money and property received; all disbursements; and the money and property on hand. Trustee reports show trust property and liabilities, market values where feasible, all receipts and disbursements and the source and amount of the trustee's compensation (ORS 130.710(3)).

Sources. ORS 116.083 (accounting by personal representative); ORS 116.093 (notice of final account); ORS 116.173 (compensation of personal representative); ORS 130.710 (trustee's duty to inform and report); ORS chapter 129 (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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SUMMARY OF ACCOUNT

	Amount	Sched.
Property chargeable per inventory or balance of prior account	293,620.67	A
Money and property received	2,795.60	B
Gains on sales or other dispositions	15,850.00	C
Total to account for	312,266.27	
Disbursements	20,766.73	D
Distributions	150,000.00	E
Losses on sales or other dispositions	1,200.00	C
Money and property on hand	140,299.54	F

Notes

- Evidence of disbursements must accompany the account unless the court orders or a rule provides otherwise (ORS 116.083(2)(d)).
- The account ends with a declaration under penalty of perjury in the form required by ORCP 1 E (ORS 116.083(2)(g)); replace the verification wording with that declaration.
- A final account must also include the statements of ORS 116.083(4): estate tax return filed, Oregon taxes paid or secured, any reserve requested, how the personal representative's compensation was determined, the petition for distribution and, if any property will escheat, the ORS 116.205 statement. Add those before filing.
- Guardianship and conservatorship accounts aren't supported in this format. Check the circuit court's supplementary local rules before filing.

SCHEDULE A: PROPERTY CHARGEABLE PER INVENTORY OR BALANCE OF PRIOR ACCOUNT

Asset	Where held	Basis source	Carry value	Current value
Cash: Cascade Example Credit Union Estate Checking ••4410	Cascade Example Credit Union Estate Checking ••4410	cash	0.00	0.00
Cash: Willow Specimen Investments Estate Brokerage ••9063	Willow Specimen Investments Estate Brokerage ••9063	cash	3,140.55	3,140.55
1200 sh Example Northwest Utilities common	Willow Specimen Investments Estate Brokerage ••9063	date_of_death	54,600.00	54,600.00
3000 sh Specimen Total Bond Fund	Willow Specimen Investments Estate Brokerage ••9063	date_of_death	66,000.00	66,000.00
Timber parcel, 40 acres, Exemplar County, OR (fictional)	Real property	date_of_death	128,000.00	128,000.00
Decedent's savings account, Cascade Example Credit Union ••2207	Cascade Example Credit Union	date_of_death	41,880.12	41,880.12
Total			293,620.67	293,620.67

ORS 116.083(2)(b): the total value of property chargeable according to the inventory or, after a prior account, its balance.

SCHEDULE B: MONEY AND PROPERTY RECEIVED

Date	Description	Account	Amount
06/27/2025	DIVIDEND ORCX	Willow Specimen Investments Estate Brokerage ••9063	300.00
06/30/2025	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
07/03/2025	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	180.00
07/30/2025	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
08/03/2025	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	180.00
08/30/2025	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
09/03/2025	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	180.00
09/26/2025	DIVIDEND ORCX	Willow Specimen Investments Estate Brokerage ••9063	300.00
09/30/2025	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
10/03/2025	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	180.00
10/30/2025	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
11/03/2025	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	180.00
11/30/2025	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
12/03/2025	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	180.00
12/26/2025	DIVIDEND ORCX	Willow Specimen Investments Estate Brokerage ••9063	175.00
12/30/2025	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
01/03/2026	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	180.00
01/30/2026	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
02/03/2026	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	180.00
02/28/2026	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
03/03/2026	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	120.00
03/27/2026	DIVIDEND ORCX	Willow Specimen Investments Estate Brokerage ••9063	175.00

Date	Description	Account	Amount
03/30/2026	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
04/03/2026	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	120.00
04/30/2026	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
05/03/2026	DIVIDEND TMBR	Willow Specimen Investments Estate Brokerage ••9063	120.00
05/30/2026	Dividend on share draft	Cascade Example Credit Union Estate Checking ••4410	3.80
Total			2,795.60

ORS 116.083(2)(c): all money and property received during the period. Sale proceeds are reported as conversions of assets already on hand; only the gain or loss is shown (Schedule C).

SCHEDULE C: GAINS AND LOSSES ON SALES OR OTHER DISPOSITIONS

Date	Description	Shares/units	Net proceeds	Carry value	Gain	Loss
06/05/2025	Deposit: proceeds of decedent's savings XX2207 (collected)	1	41,880.12	41,880.12	0.00	0.00
10/14/2025	SOLD 500 ORCX @ 43.10 net	500	21,550.00	22,750.00	0.00	1,200.00
11/20/2025	Escrow net proceeds, 40-acre timber parcel	1	141,500.00	128,000.00	13,500.00	0.00
02/09/2026	SOLD 1000 TMBR @ 24.35 net	1000	24,350.00	22,000.00	2,350.00	0.00
Total			229,280.12	214,630.12	15,850.00	1,200.00

SCHEDULE D: DISBURSEMENTS

Date	Description	Account	Amount
06/12/2025	Willamette Example Funeral Chapel (fictional) services	Cascade Example Credit Union Estate Checking ••4410	7,215.00
06/20/2025	Circuit court probate filing fee	Cascade Example Credit Union Estate Checking ••4410	265.00
06/30/2025	Willow Specimen Advisors management fee	Willow Specimen Investments Estate Brokerage ••9063	310.00
07/08/2025	Example Card Services allowed claim	Cascade Example Credit Union Estate Checking ••4410	2,904.33
08/15/2025	Exemplar County Tax Collector timber parcel tax	Cascade Example Credit Union Estate Checking ••4410	612.40
09/30/2025	Testwell & Fictional LLP probate legal services	Cascade Example Credit Union Estate Checking ••4410	6,200.00
09/30/2025	Willow Specimen Advisors management fee	Willow Specimen Investments Estate Brokerage ••9063	310.00
12/31/2025	Willow Specimen Advisors management fee	Willow Specimen Investments Estate Brokerage ••9063	310.00
03/31/2026	Willow Specimen Advisors management fee	Willow Specimen Investments Estate Brokerage ••9063	310.00
04/10/2026	IRS USATAXPYMT 1041 balance due	Cascade Example Credit Union Estate Checking ••4410	880.00
04/20/2026	Example Valley CPAs final 1040 and 1041	Cascade Example Credit Union Estate Checking ••4410	1,450.00
Total			20,766.73

ORS 116.083(2)(d): evidence of disbursements must accompany the account unless the court orders or a rule provides otherwise. The review packet indexes the source document for each one.

SCHEDULE E: DISTRIBUTIONS

Date	Description	Account	Amount
01/15/2026	Partial distribution to Finley Specimenson (to Finley Specimenson)	Cascade Example Credit Union Estate Checking ••4410	75,000.00
01/15/2026	Partial distribution to Hollis Example (to Hollis Example)	Cascade Example Credit Union Estate Checking ••4410	75,000.00
Total			150,000.00

In-kind distributions are stated at carry value.

SAMPLE: FICTIONAL DATA

SCHEDULE F: MONEY AND PROPERTY ON HAND

Asset	Where held	Basis source	Carry value	Current value
Cash; Cascade Example Credit Union Estate Checking ••4410	Cascade Example Credit Union Estate Checking ••4410	cash	33,898.99	33,898.99
Cash; Willow Specimen Investments Estate Brokerage ••9063	Willow Specimen Investments Estate Brokerage ••9063	cash	30,550.55	30,550.55
700 sh ORCX	Willow Specimen Investments Estate Brokerage ••9063	date_of_death	31,850.00	31,430.00
2000 sh TMBR	Willow Specimen Investments Estate Brokerage ••9063	date_of_death	44,000.00	48,200.00
Total			140,299.54	144,079.54

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. ORS 116.083(2)(e). For trustee reports, ORS 130.710(3)(a) asks for market values if feasible (current value column).

SCHEDULE G: 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 H: CHANGES IN FORM OF ASSETS

Date	Description	Account	Amount
12/05/2025	Transfer: Transfer from Brokerage XXXX9063	Cascade Example Credit Union Estate Checking ••4410	20,000.00
12/05/2025	Transfer: Transfer to Estate Checking XXXX4410	Willow Specimen Investments Estate Brokerage ••9063	(20,000.00)

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

SAMPLE: FICTIONAL DATA

SCHEDULE I: LIABILITIES AND UNPAID CLAIMS AT CLOSE OF PERIOD

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

SAMPLE: FICTIONAL DATA

SCHEDULE J: COMPENSATION PAID TO FIDUCIARY

Date	Description	Amount
None during this period.		
Total paid this period		0.00

Statutory estimate (ORS 116.173(3)(a)): 6,875.33 on a base of 312,266.27. Base = property subject to the jurisdiction of the court (ORS 116.173(1)); inventory + additional property + income and other receipts + gains on sales. Losses aren't deducted. ORS 116.173(2) values each asset at its highest value shown in any inventory or account, and (1)(d) adds unrealized gains on assets acquired during administration; neither is applied here, so enter a fee-basis override if they change the base. The 1% on non-probate property reportable for estate tax (ORS 116.173(3)(b)) isn't included. Extraordinary services: ORS 116.173(4). A will that provides for compensation controls (ORS 116.173(5)). Estimate only; the court or instrument controls.

SAMPLE: FICTIONAL DATA

SCHEDULE J-1: PERSONAL REPRESENTATIVE'S COMPENSATION: ORS 116.173 COMPUTATION

Bracket	Amount in bracket	Rate	Commission
First \$1,000	1,000.00	7%	70.00
Next \$9,000 (above \$1,000 to \$10,000)	9,000.00	4%	360.00
Next \$40,000 (above \$10,000 to \$50,000)	40,000.00	3%	1,200.00
All above \$50,000	262,266.27	2%	5,245.33
Total	312,266.27		6,875.33

Base 312,266.27. Base = property subject to the jurisdiction of the court (ORS 116.173(1)): inventory + additional property + income and other receipts + gains on sales. Losses aren't deducted. ORS 116.173(2) values each asset at its highest value shown in any inventory or account, and (1)(d) adds unrealized gains on assets acquired during administration; neither is applied here, so enter a fee-basis override if they change the base. The 1% on non-probate property reportable for estate tax (ORS 116.173(3)(b)) isn't included. Extraordinary services: ORS 116.173(4). A will that provides for compensation controls (ORS 116.173(5)). None paid in this period; ORS 116.173(3) allows compensation upon application to the court. Estimate only; the court or the will controls.

SCHEDULE K: CASH RECONCILIATION TO ACCOUNT STATEMENTS

Account	Opening balance	Deposits	Withdraw als	Computed ending	Statement ending	Status
Cascade Example Credit Union Estate Checking ••4410	0.00	203,425.72	169,526.73	33,898.99	33,898.99	Reconciled
Willow Specimen Investments Estate Brokerage ••9063	3,140.55	48,650.00	21,240.00	30,550.55	30,550.55	Reconciled

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

SAMPLE: FICTIONAL DATA

BENEFICIARY STATEMENTS

Finley Specimenson

Date	Description	Income	Principal	Total
01/15/2026	Partial distribution to Finley Specimenson	0.00	75,000.00	75,000.00
	Total	0.00	75,000.00	75,000.00

Hollis Example

Date	Description	Income	Principal	Total
01/15/2026	Partial distribution to Hollis Example	0.00	75,000.00	75,000.00
	Total	0.00	75,000.00	75,000.00

SAMPLE: FICTIONAL DATA

VERIFICATION

I, Avery L. Testwell, 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 June 1, 2025 through May 31, 2026. [Signature and date. Add the jurat or verification wording your court requires.]

Signature of fiduciary

Date

SAMPLE: FICTIONAL DATA