

COURT OF COMMON PLEAS OF EXEMPLAR COUNTY, ORPHANS' COURT DIVISION
(FICTIONAL)

Trust under Will of Robin K. Fictional (fictional), deceased

Account no. 2 of Example Fiduciary Services (fictional), Trustee
For the period January 1, 2025 through December 31, 2025

Matter	Trust under Will of Robin K. Fictional (fictional), deceased
Type	Trust
Fiduciary	Example Fiduciary Services (fictional), Trustee
Account period	January 1, 2025 through December 31, 2025
Account	Account no. 2
Court	Court of Common Pleas of Exemplar County, Orphans' Court Division (fictional)
Format	Pennsylvania account (Orphans' Court model form of account)

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. Separate principal and income sections (receipts, gains and losses on sales, disbursements, distributions, balance on hand, investments made, changes in investment holdings) in the structure of the Model Estate and Model Trust Accounts in the Appendix to the Pennsylvania Orphans' Court Rules, which follow the UFAP model.

Sources. Pa. O.C. Rule 2.1-2.4; Pa. Orphans' Court Rules Appendix, Model Forms of Account; Forms OC-01 (estate) and OC-02 (trust) petitions for adjudication; 20 Pa.C.S. Chapter 81 (principal and income)

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

	Principal	Income	Sched.
PRINCIPAL			
Balance before this account (inventory or prior account)	567,500.00		O-1
Receipts	6,400.00		P-1
Net gain or (loss) on sales or other dispositions	4,200.00		P-2
Less disbursements	(3,850.00)		P-3
Less distributions	0.00		P-4
Principal balance on hand	574,250.00		P-5
INCOME			
Balance before this account		0.00	
Receipts		16,150.04	I-1
Less disbursements		(4,460.00)	I-2
Less distributions		(11,200.00)	I-3
Income balance on hand		490.04	I-4
Combined balance on hand (carry value)	574,250.00	490.04	
Combined balance on hand: current value	600,660.04		

Notes

- The Petition for Adjudication / Statement of Proposed Distribution (OC-01, OC-02, OC-03) is a separate court form; this account is the attachment it requires.
- Form OC-04 (guardianship of a minor) is not supported.

PRINCIPAL
SCHEDULE P-1: PRINCIPAL RECEIPTS

Date	Description	Account	Amount
12/20/2025	CAP GAIN DIST LT GROW	Specimen Trust Bank Trust Securities ••1002	6,400.00
Total			6,400.00

SAMPLE: FICTIONAL DATA

SCHEDULE P-2: GAINS AND LOSSES ON SALES OR OTHER DISPOSITIONS

Date	Description	Shares/units	Net proceeds	Carry value	Gain	Loss
06/16/2025	SOLD 200 GROW @ 171.00 net	200	34,200.00	30,000.00	4,200.00	0.00
	Total		34,200.00	30,000.00	4,200.00	0.00

SAMPLE: FICTIONAL DATA

SCHEDULE P-3: PRINCIPAL DISBURSEMENTS

Date	Description	Account	Amount
03/31/2025	Trustee commission quarterly	Specimen Trust Bank Trust Cash ••1001	687.50
06/30/2025	Trustee commission quarterly	Specimen Trust Bank Trust Cash ••1001	687.50
08/01/2025	Sample & Example LLP counsel fees (accounting)	Specimen Trust Bank Trust Cash ••1001	1,100.00
09/30/2025	Trustee commission quarterly	Specimen Trust Bank Trust Cash ••1001	687.50
12/31/2025	Trustee commission quarterly	Specimen Trust Bank Trust Cash ••1001	687.50
Total			3,850.00

SAMPLE: FICTIONAL DATA

SCHEDULE P-4: PRINCIPAL DISTRIBUTIONS

Date	Description	Account	Amount
None during this period.			
Total			0.00

SAMPLE: FICTIONAL DATA

SCHEDULE P-5: PRINCIPAL BALANCE ON HAND

Asset	Where held	Basis source	Carry value	Current value
Cash; Specimen Trust Bank Trust Cash ••1001	Specimen Trust Bank Trust ••1001	Cash cash	9,490.00	9,490.00
Cash; Specimen Trust Bank Trust Securities ••1002	Specimen Trust Bank Trust Securities ••1002	cash	45,250.04	45,250.04
800 sh GROW	Specimen Trust Bank Trust Securities ••1002	prior_account	120,000.00	141,120.00
4000 sh MUNI	Specimen Trust Bank Trust Securities ••1002	prior_account	400,000.00	404,800.00
Total			574,740.04	600,660.04

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. Includes undistributed income cash of 490.04 shown separately on I-4; principal cash at close 54,250.00.

SCHEDULE P-6: INVESTMENTS MADE

Date	Description	Account	Cost
None during this period.			

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

SAMPLE: FICTIONAL DATA

SCHEDULE P-7: CHANGES IN INVESTMENT HOLDINGS

Date	Description	Account	Amount
03/31/2025	Transfer: Transfer from Trust Securities XXXX1002	Specimen Trust Bank Trust Cash ••1001	3,500.00
03/31/2025	Transfer: Transfer to Trust Cash XXXX1001	Specimen Trust Bank Trust Securities ••1002	(3,500.00)
06/30/2025	Transfer: Transfer from Trust Securities XXXX1002	Specimen Trust Bank Trust Cash ••1001	3,500.00
06/30/2025	Transfer: Transfer to Trust Cash XXXX1001	Specimen Trust Bank Trust Securities ••1002	(3,500.00)
09/30/2025	Transfer: Transfer from Trust Securities XXXX1002	Specimen Trust Bank Trust Cash ••1001	3,500.00
09/30/2025	Transfer: Transfer to Trust Cash XXXX1001	Specimen Trust Bank Trust Securities ••1002	(3,500.00)
12/31/2025	Transfer: Transfer from Trust Securities XXXX1002	Specimen Trust Bank Trust Cash ••1001	3,500.00
12/31/2025	Transfer: Transfer to Trust Cash XXXX1001	Specimen Trust Bank Trust Securities ••1002	(3,500.00)

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

INCOME
SCHEDULE I-1: INCOME RECEIPTS

Date	Description	Account	Amount
01/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
02/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
03/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
04/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
05/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
06/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
07/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
08/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
09/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
10/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
11/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
12/01/2025	DIVIDEND MUNI	Specimen Trust Bank Trust Securities ••1002	1,166.67
12/20/2025	DIVIDEND GROW	Specimen Trust Bank Trust Securities ••1002	2,150.00
Total			16,150.04

SCHEDULE I-2: INCOME DISBURSEMENTS

Date	Description	Account	Amount
03/31/2025	Trustee commission quarterly	Specimen Trust Bank Trust Cash ••1001	687.50
04/14/2025	PA DEPT REVENUE PA-41 fiduciary income tax	Specimen Trust Bank Trust Cash ••1001	610.00
06/30/2025	Trustee commission quarterly	Specimen Trust Bank Trust Cash ••1001	687.50
08/01/2025	Sample & Example LLP counsel fees (accounting)	Specimen Trust Bank Trust Cash ••1001	1,100.00
09/30/2025	Trustee commission quarterly	Specimen Trust Bank Trust Cash ••1001	687.50
12/31/2025	Trustee commission quarterly	Specimen Trust Bank Trust Cash ••1001	687.50
Total			4,460.00

SCHEDULE I-3: INCOME DISTRIBUTIONS

Date	Description	Account	Amount
03/31/2025	Income distribution to Lee Notreal (to Lee Notreal)	Specimen Trust Bank Trust Cash ••1001	2,800.00
06/30/2025	Income distribution to Lee Notreal (to Lee Notreal)	Specimen Trust Bank Trust Cash ••1001	2,800.00
09/30/2025	Income distribution to Lee Notreal (to Lee Notreal)	Specimen Trust Bank Trust Cash ••1001	2,800.00
12/31/2025	Income distribution to Lee Notreal (to Lee Notreal)	Specimen Trust Bank Trust Cash ••1001	2,800.00
Total			11,200.00

SCHEDULE I-4: INCOME BALANCE ON HAND

Description	Amount
Undistributed income (cash)	490.04

SAMPLE: FICTIONAL DATA

SCHEDULE O-1: ASSETS ON HAND AT BEGINNING OF PERIOD

Asset	Where held	Basis source	Carry value	Current value
Cash; Specimen Trust Bank Trust Cash ••1001	Specimen Trust Bank Trust ••1001	Cash cash	15,000.00	15,000.00
Cash; Specimen Trust Bank Trust Securities ••1002	Specimen Trust Bank Trust Securities ••1002	cash	2,500.00	2,500.00
1000 sh Sample Growth Fund	Specimen Trust Bank Trust Securities ••1002	prior_account	150,000.00	150,000.00
4000 sh Exemplar Municipal Bond Fund	Specimen Trust Bank Trust Securities ••1002	prior_account	400,000.00	400,000.00
Total			567,500.00	567,500.00

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.

SAMPLE: FICTIONAL DATA

SCHEDULE O-2: LIABILITIES AT CLOSE OF PERIOD

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

SAMPLE: FICTIONAL DATA

SCHEDULE O-3: COMPENSATION OF FIDUCIARY AND AGENTS

Date	Description	Amount
03/31/2025	Trustee commission quarterly	1,375.00
06/30/2025	Trustee commission quarterly	1,375.00
09/30/2025	Trustee commission quarterly	1,375.00
12/31/2025	Trustee commission quarterly	1,375.00
Total paid this period		5,500.00

No fixed statutory schedule applied to this matter type. Reference: state trust code: reasonable compensation.

SAMPLE: FICTIONAL DATA

SCHEDULE O-4: DISTRIBUTIONS BY BENEFICIARY

Beneficiary	Income	Principal	Total
Lee Notreal	11,200.00	0.00	11,200.00
Total	11,200.00	0.00	11,200.00

SAMPLE: FICTIONAL DATA

SCHEDULE O-5: CASH RECONCILIATION TO ACCOUNT STATEMENTS

Account	Opening balance	Deposits	Withdraw als	Computed ending	Statement ending	Status
Specimen Trust Bank Trust Cash ••1001	15,000.00	14,000.00	19,510.00	9,490.00	9,490.00	Reconciled
Specimen Trust Bank Trust Securities ••1002	2,500.00	56,750.04	14,000.00	45,250.04	45,250.04	Reconciled

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

SAMPLE: FICTIONAL DATA

BENEFICIARY STATEMENTS

Lee Notreal

Date	Description	Income	Principal	Total
03/31/2025	Income distribution to Lee Notreal	2,800.00	0.00	2,800.00
06/30/2025	Income distribution to Lee Notreal	2,800.00	0.00	2,800.00
09/30/2025	Income distribution to Lee Notreal	2,800.00	0.00	2,800.00
12/31/2025	Income distribution to Lee Notreal	2,800.00	0.00	2,800.00
Total		11,200.00	0.00	11,200.00

VERIFICATION

I, Example Fiduciary Services (fictional), 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 January 1, 2025 through December 31, 2025. [Signature and date. Add the jurat or verification wording your court requires.]

Signature of fiduciary

Date

SAMPLE: FICTIONAL DATA