

PROBATE COURT, EXEMPLAR COUNTY, TENNESSEE (FICTIONAL)

Estate of Emerson W. Notional (fictional), Deceased

First account of Blair K. Examplefield, Executor
For the period March 3, 2025 through February 28, 2026

Matter	Estate of Emerson W. Notional (fictional), Deceased
Type	Decedent's estate
Fiduciary	Blair K. Examplefield, Executor
Account period	March 3, 2025 through February 28, 2026
Account	First account
Court	Probate Court, Exemplar County, Tennessee (fictional)
Case no.	P-25-000 (sample)
Date of death	January 28, 2025
Format	Tennessee accounting (elements of Tenn. Code §30-2-601)

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. A principal and income account containing the elements Tenn. Code Ann. §30-2-601(a)(2) requires of a personal representative's accounting; all receipts, disbursements and distributions of principal and income for the period, and the remaining assets held in the estate. It is not a county court form.

Sources. Tenn. Code Ann. §30-2-601 (accountings; statement in lieu of accounting); Tenn. Code Ann. §35-15-813 (trustee's duty to inform and report); Tenn. Code Ann. title 35, ch. 6 (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

	Principal	Income	Sched.
PRINCIPAL			
Balance before this account (inventory or prior account)	681,310.44		O-1
Receipts	0.00		P-1
Net gain or (loss) on sales or other dispositions	13,000.00		P-2
Less disbursements	(23,493.42)		P-3
Less distributions	(667,467.97)		P-4
Principal balance on hand	3,349.05		P-5
INCOME			
Balance before this account		0.00	
Receipts		15,681.20	I-1
Less disbursements		(14,030.25)	I-2
Less distributions		0.00	I-3
Income balance on hand		1,650.95	I-4
Combined balance on hand (carry value)	3,349.05	1,650.95	
Combined balance on hand: current value	5,000.00		

Notes

- The accounting is verified by the oath of the personal representative before the clerk or another person authorized to administer oaths (§30-2-601(a)(2)); add the oath your court uses.
- With each accounting, submit the original cancelled checks or the bank's printed statement showing date cleared, payee and amount (§30-2-601(e)). The review packet indexes the statements behind every transaction.
- A final accounting must state that notice to creditors under §30-2-306(d) was mailed or delivered (§30-2-601(a)(3)); add that statement before filing.
- Many county probate courts (for example Davidson and Williamson) publish their own accounting forms or packets. This output contains the statute's elements; it isn't a county form, so transfer the totals onto your court's form if it has one.
- Tennessee's trust code doesn't prescribe the contents of a trustee's report (§35-15-813); trust accounts use this same principal and income layout.
- Conservatorship accounts aren't supported in this format.

PRINCIPAL
SCHEDULE P-1: PRINCIPAL RECEIPTS

Date	Description	Account	Amount
None during this period.			
Total			0.00

SAMPLE: FICTIONAL DATA

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

Date	Description	Shares/units	Net proceeds	Carry value	Gain	Loss
03/06/2025	Deposit: closing balance of decedent's money market XX8812	1	52,310.44	52,310.44	0.00	0.00
08/29/2025	Wire: title company net proceeds 77 Example Hollow Rd	1	251,600.00	238,000.00	13,600.00	0.00
09/12/2025	Deposit: proceeds sale of 2018 Example Motors sedan	1	10,400.00	11,000.00	0.00	600.00
Total			314,310.44	301,310.44	13,600.00	600.00

SAMPLE: FICTIONAL DATA

SCHEDULE P-3: PRINCIPAL DISBURSEMENTS

Date	Description	Account	Amount
03/12/2025	CHECK 1001 Ridgeview Funeral Home (fictional) services	Ridgeview Example Bank Estate Checking ••3391	8,725.00
03/20/2025	CHECK 1002 Exemplar County Probate Clerk court costs	Ridgeview Example Bank Estate Checking ••3391	156.25
04/02/2025	CHECK 1003 Exemplar Ledger (fictional) notice to creditors	Ridgeview Example Bank Estate Checking ••3391	74.00
04/15/2025	CHECK 1004 Example Medical Center claim	Ridgeview Example Bank Estate Checking ••3391	4,118.27
06/10/2025	CHECK 1006 Exemplar County Trustee, 2024 property tax	Ridgeview Example Bank Estate Checking ••3391	1,744.90
10/01/2025	CHECK 1008 Example & Example PLLC legal services	Ridgeview Example Bank Estate Checking ••3391	4,625.00
10/15/2025	CHECK 1009 Example CPA Group final 1040 and 1041	Ridgeview Example Bank Estate Checking ••3391	800.00
11/03/2025	CHECK 1010 Blair K. Examplefield executor fee per will	Ridgeview Example Bank Estate Checking ••3391	3,250.00
Total			23,493.42

SCHEDULE P-4: PRINCIPAL DISTRIBUTIONS

Date	Description	Account	Amount
12/01/2025	CHECK 1011 Partial distribution to Quinn Notional (to Quinn Notional)	Ridgeview Example Bank Estate Checking ••3391	135,000.00
12/01/2025	CHECK 1012 Partial distribution to Reese Notional-Example (to Reese Notional-Example)	Ridgeview Example Bank Estate Checking ••3391	135,000.00
02/26/2026	Distributed in kind: 3000 sh EQDV to Quinn Notional (to Quinn Notional)	Smoky Specimen Securities Estate Brokerage ••5528	90,000.00
02/26/2026	Distributed in kind: 5000 sh MUNB to Quinn Notional (to Quinn Notional)	Smoky Specimen Securities Estate Brokerage ••5528	100,000.00
02/26/2026	Distributed in kind: 3000 sh EQDV to Reese Notional-Example (to Reese Notional-Example)	Smoky Specimen Securities Estate Brokerage ••5528	90,000.00
02/26/2026	Distributed in kind: 5000 sh MUNB to Reese Notional-Example (to Reese Notional-Example)	Smoky Specimen Securities Estate Brokerage ••5528	100,000.00
02/26/2026	CHECK 1013 Cash distribution to Quinn Notional (to Quinn Notional)	Ridgeview Example Bank Estate Checking ••3391	8,733.99
02/26/2026	CHECK 1014 Cash distribution to Reese Notional-Example (to Reese Notional-Example)	Ridgeview Example Bank Estate Checking ••3391	8,733.98
Total			667,467.97

SCHEDULE P-5: PRINCIPAL BALANCE ON HAND

Asset	Where held	Basis source	Carry value	Current value
Cash; Ridgeview Example Bank Estate Checking ••3391	Ridgeview Example Bank Estate Checking ••3391	cash	5,000.00	5,000.00
Cash; Smoky Specimen Securities Estate Brokerage ••5528	Smoky Specimen Securities Estate Brokerage ••5528	cash	0.00	0.00
Total			5,000.00	5,000.00

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. Includes undistributed income cash of 1,650.95 shown separately on I-4; principal cash at close 3,349.05.

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
02/20/2026	Transfer: Transfer from Brokerage XXXX5528	Ridgeview Example Bank Estate Checking ••3391	15,620.00
02/20/2026	Transfer: Transfer to Estate Checking XXXX3391	Smoky Specimen Securities Estate Brokerage ••5528	(15,620.00)
02/26/2026	Distributed in kind: 3000 sh EQDV to Quinn Notional	Smoky Specimen Securities Estate Brokerage ••5528	90,000.00
02/26/2026	Distributed in kind: 5000 sh MUNB to Quinn Notional	Smoky Specimen Securities Estate Brokerage ••5528	100,000.00
02/26/2026	Distributed in kind: 3000 sh EQDV to Reese Notional-Example	Smoky Specimen Securities Estate Brokerage ••5528	90,000.00
02/26/2026	Distributed in kind: 5000 sh MUNB to Reese Notional-Example	Smoky Specimen Securities Estate Brokerage ••5528	100,000.00

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
03/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
04/02/2025	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
04/02/2025	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
04/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
05/02/2025	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
05/02/2025	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
05/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
06/02/2025	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
06/02/2025	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
06/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
07/02/2025	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
07/02/2025	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
07/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
08/02/2025	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
08/02/2025	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
08/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
09/02/2025	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
09/02/2025	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
09/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
10/02/2025	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
10/02/2025	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
10/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10

Date	Description	Account	Amount
11/02/2025	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
11/02/2025	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
11/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
12/02/2025	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
12/02/2025	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
12/26/2025	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
01/02/2026	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
01/02/2026	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
01/26/2026	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
02/02/2026	DIVIDEND EQDV	Smoky Specimen Securities Estate Brokerage ••5528	720.00
02/02/2026	DIVIDEND MUNB	Smoky Specimen Securities Estate Brokerage ••5528	700.00
02/26/2026	Interest paid	Ridgeview Example Bank Estate Checking ••3391	5.10
Total			15,681.20

SCHEDULE I-2: INCOME DISBURSEMENTS

Date	Description	Account	Amount
03/20/2025	CHECK 1002 Exemplar County Probate Clerk court costs	Ridgeview Example Bank Estate Checking ••3391	156.25
04/02/2025	CHECK 1003 Exemplar Ledger (fictional) notice to creditors	Ridgeview Example Bank Estate Checking ••3391	74.00
04/09/2025	ACH Ridgeview Electric autopay	Ridgeview Example Bank Estate Checking ••3391	134.00
05/01/2025	CHECK 1005 Example Mutual homeowners insurance	Ridgeview Example Bank Estate Checking ••3391	1,096.00
05/09/2025	ACH Ridgeview Electric autopay	Ridgeview Example Bank Estate Checking ••3391	134.00
06/09/2025	ACH Ridgeview Electric autopay	Ridgeview Example Bank Estate Checking ••3391	134.00
07/09/2025	ACH Ridgeview Electric autopay	Ridgeview Example Bank Estate Checking ••3391	134.00
07/22/2025	CHECK 1007 Notional Lawn & Repair, yard and gutters	Ridgeview Example Bank Estate Checking ••3391	985.00
08/09/2025	ACH Ridgeview Electric autopay	Ridgeview Example Bank Estate Checking ••3391	134.00
09/09/2025	ACH Ridgeview Electric autopay	Ridgeview Example Bank Estate Checking ••3391	134.00
10/01/2025	CHECK 1008 Example & Example PLLC legal services	Ridgeview Example Bank Estate Checking ••3391	4,625.00
10/15/2025	CHECK 1009 Example CPA Group final 1040 and 1041	Ridgeview Example Bank Estate Checking ••3391	800.00
11/03/2025	CHECK 1010 Blair K, Examplefield executor fee per will	Ridgeview Example Bank Estate Checking ••3391	3,250.00
11/17/2025	IRS USATAXPYMT 1041 estimated tax	Ridgeview Example Bank Estate Checking ••3391	2,240.00
Total			14,030.25

SCHEDULE I-3: INCOME DISTRIBUTIONS

Date	Description	Account	Amount
None during this period.			
Total			0.00

SAMPLE: FICTIONAL DATA

SCHEDULE I-4: INCOME BALANCE ON HAND

Description	Amount
Undistributed income (cash)	1,650.95

SAMPLE: FICTIONAL DATA

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

Asset	Where held	Basis source	Carry value	Current value
Cash; Ridgeview Example Bank Estate Checking ••3391	Ridgeview Example Bank Estate Checking ••3391	cash	0.00	0.00
Cash; Smoky Specimen Securities Estate Brokerage ••5528	Smoky Specimen Securities Estate Brokerage ••5528	cash	0.00	0.00
6000 sh Example Dividend Equity Fund	Smoky Specimen Securities Estate Brokerage ••5528	date_of_death	180,000.00	180,000.00
10000 sh Specimen Tennessee Municipal Bond Fund	Smoky Specimen Securities Estate Brokerage ••5528	date_of_death	200,000.00	200,000.00
Decedent's money market account, Ridgeview Example Bank ••8812	Ridgeview Example Bank	date_of_death	52,310.44	52,310.44
Residence, 77 Example Hollow Road, Fictional Ridge, TN (fictional)	Real property	date_of_death	238,000.00	238,000.00
2018 Example Motors sedan	Executor's custody	date_of_death	11,000.00	11,000.00
Total			681,310.44	681,310.44

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 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
11/03/2025	CHECK 1010 Blair K. Examplefield executor fee per will	6,500.00
Total paid this period		6,500.00

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

SAMPLE: FICTIONAL DATA

SCHEDULE O-4: DISTRIBUTIONS BY BENEFICIARY

Beneficiary	Income	Principal	Total
Quinn Notional	0.00	333,733.99	333,733.99
Reese Notional-Example	0.00	333,733.98	333,733.98
Total	0.00	667,467.97	667,467.97

SAMPLE: FICTIONAL DATA

SCHEDULE O-5: CASH RECONCILIATION TO ACCOUNT STATEMENTS

Account	Opening balance	Deposits	Withdraw als	Computed ending	Statement ending	Status
Ridgeview Example Bank Estate Checking ••3391	0.00	329,991.64	324,991.64	5,000.00	5,000.00	Reconciled
Smoky Specimen Securities Estate Brokerage ••5528	0.00	15,620.00	15,620.00	0.00	0.00	Reconciled

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

SAMPLE: FICTIONAL DATA

SCHEDULE O-6: INDEX OF CANCELLED CHECKS

Check no.	Date	Payee and purpose	Amount
1001	03/12/2025	Ridgeview Funeral Home (fictional) services	8,725.00
1002	03/20/2025	Exemplar County Probate Clerk court costs	312.50
1003	04/02/2025	Exemplar Ledger (fictional) notice to creditors	148.00
1004	04/15/2025	Example Medical Center claim	4,118.27
1005	05/01/2025	Example Mutual homeowners insurance	1,096.00
1006	06/10/2025	Exemplar County Trustee, 2024 property tax	1,744.90
1007	07/22/2025	Notional Lawn & Repair, yard and gutters	985.00
1008	10/01/2025	Example & Example PLLC legal services	9,250.00
1009	10/15/2025	Example CPA Group final 1040 and 1041	1,600.00
1010	11/03/2025	Blair K. Examplefield executor fee per will	6,500.00
1011	12/01/2025	Partial distribution to Quinn Notional	135,000.00
1012	12/01/2025	Partial distribution to Reese Notional-Example	135,000.00
1013	02/26/2026	Cash distribution to Quinn Notional	8,733.99
1014	02/26/2026	Cash distribution to Reese Notional-Example	8,733.98
Total of checks			321,947.64

Tenn. Code Ann. §30-2-601(e): with any accounting, submit the original of each cancelled check written on the estate account, or, if the bank doesn't return cancelled checks, its printed statement showing the date each check cleared, the payee and the amount. This index lists every payment whose statement line carries a check number, so each original or statement image can be matched to it. Payments made another way (ACH, wire, card) are on P-3 and P-4 but not here.

SCHEDULE O-7: STATEMENTS OF THE PERSONAL REPRESENTATIVE

Statement	Authority
The personal representative has mailed or delivered notice of the requirement to file claims to the creditors of the decedent who were known to or reasonably ascertainable by the personal representative.	§30-2-601(a)(3); §30-2-306(d). Required on the final accounting.
The original cancelled checks, or the bank's printed statements, indexed on Schedule O-6 are submitted with this accounting.	§30-2-601(e)

The personal representative must confirm each statement is true before signing; the accounting is verified by the personal representative's oath (§30-2-601(a)(2)).

SAMPLE: FICTIONAL DATA

BENEFICIARY STATEMENTS

Quinn Notional

Date	Description	Income	Principal	Total
12/01/2025	CHECK 1011 Partial distribution to Quinn Notional	0.00	135,000.00	135,000.00
02/26/2026	Distributed in kind: 3000 sh EQDV to Quinn Notional	0.00	90,000.00	90,000.00
02/26/2026	Distributed in kind: 5000 sh MUNB to Quinn Notional	0.00	100,000.00	100,000.00
02/26/2026	CHECK 1013 Cash distribution to Quinn Notional	0.00	8,733.99	8,733.99
Total		0.00	333,733.99	333,733.99

Reese Notional-Example

Date	Description	Income	Principal	Total
12/01/2025	CHECK 1012 Partial distribution to Reese Notional-Example	0.00	135,000.00	135,000.00
02/26/2026	Distributed in kind: 3000 sh EQDV to Reese Notional-Example	0.00	90,000.00	90,000.00
02/26/2026	Distributed in kind: 5000 sh MUNB to Reese Notional-Example	0.00	100,000.00	100,000.00
02/26/2026	CHECK 1014 Cash distribution to Reese Notional-Example	0.00	8,733.98	8,733.98
Total		0.00	333,733.98	333,733.98

VERIFICATION

I, Blair K. Examplefield, Executor, 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 March 3, 2025 through February 28, 2026. [Signature and date. Add the jurat or verification wording your court requires.]

Signature of fiduciary

Date

SAMPLE: FICTIONAL DATA