

PROBATE COURT NO. 0, EXEMPLAR COUNTY, TEXAS (FICTIONAL)

Estate of Jesse L. Madeup (fictional), Deceased

First account of Drew P. Imaginary, Independent Executor
For the period February 1, 2025 through January 31, 2026

Matter	Estate of Jesse L. Madeup (fictional), Deceased
Type	Decedent's estate
Fiduciary	Drew P. Imaginary, Independent Executor
Account period	February 1, 2025 through January 31, 2026
Account	First account
Court	Probate Court No. 0, Exemplar County, Texas (fictional)
Date of death	January 19, 2025
Format	Texas trust and estate accounting

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. Uniform principal/income account that contains every element of a trustee's written statement under Tex. Prop. Code §113.152, and, for dependent administrations, the elements of the annual account under Tex. Est. Code §359.001.

Sources. Tex. Prop. Code §113.151-.152; Tex. Est. Code §359.001 (annual account); Tex. Est. Code §§404.001, 405.001 (independent executor accounting); Tex. Est. Code §352.002 (compensation); Tex. Prop. Code ch. 116 (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)	315,540.10		O-1
Receipts	12,999.20		P-1
Net gain or (loss) on sales or other dispositions	15,550.00		P-2
Less disbursements	(26,095.44)		P-3
Less distributions	(250,000.00)		P-4
Principal balance on hand	67,993.86		P-5
INCOME			
Balance before this account		0.00	
Receipts		0.00	I-1
Less disbursements		0.00	I-2
Less distributions		0.00	I-3
Income balance on hand		0.00	I-4
Combined balance on hand (carry value)	67,993.86	0.00	
Combined balance on hand: current value	67,993.86		

Notes

- Tex. Est. Code §359.001 requires a sworn account and additional statements (claims, tax and bond-premium payments, safekeeping of securities). Add these in the notes before filing.

PRINCIPAL
SCHEDULE P-1: PRINCIPAL RECEIPTS

Date	Description	Account	Amount
02/01/2025	Rent 300 Fictional Trail tenant	Lone Example Bank Estate Account ••7788	1,850.00
02/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
03/01/2025	Rent 300 Fictional Trail tenant	Lone Example Bank Estate Account ••7788	1,850.00
03/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
04/01/2025	Rent 300 Fictional Trail tenant	Lone Example Bank Estate Account ••7788	1,850.00
04/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
05/01/2025	Rent 300 Fictional Trail tenant	Lone Example Bank Estate Account ••7788	1,850.00
05/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
06/01/2025	Rent 300 Fictional Trail tenant	Lone Example Bank Estate Account ••7788	1,850.00
06/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
07/01/2025	Rent 300 Fictional Trail tenant	Lone Example Bank Estate Account ••7788	1,850.00
07/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
08/01/2025	Rent 300 Fictional Trail tenant	Lone Example Bank Estate Account ••7788	1,850.00
08/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
09/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
10/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
11/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
12/27/2025	Interest paid	Lone Example Bank Estate Account ••7788	4.10
01/27/2026	Interest paid	Lone Example Bank Estate Account ••7788	4.10
Total			12,999.20

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

Date	Description	Shares/units	Net proceeds	Carry value	Gain	Loss
09/30/2025	Title company net proceeds 300 Fictional Trail	1	281,350.00	265,000.00	16,350.00	0.00
11/01/2025	Proceeds sale of 2017 Example pickup	1	13,200.00	14,000.00	0.00	800.00
Total			294,550.00	279,000.00	16,350.00	800.00

SAMPLE: FICTIONAL DATA

SCHEDULE P-3: PRINCIPAL DISBURSEMENTS

Date	Description	Account	Amount
02/20/2025	Example County Tax Assessor-Collector 2024 property tax	Lone Example Bank Estate Account ••7788	5,980.44
03/03/2025	Fictional Funeral Chapel balance due	Lone Example Bank Estate Account ••7788	7,400.00
03/25/2025	Example Medical Group claim paid	Lone Example Bank Estate Account ••7788	2,645.00
04/11/2025	Specimen HVAC repair rental	Lone Example Bank Estate Account ••7788	1,320.00
10/15/2025	Law Firm of Example & Example PLLC probate	Lone Example Bank Estate Account ••7788	8,750.00
Total			26,095.44

SCHEDULE P-4: PRINCIPAL DISTRIBUTIONS

Date	Description	Account	Amount
12/01/2025	Distribution to Alex Nobody (to Alex Nobody)	Lone Example Bank Estate Account ••7788	250,000.00
	Total		250,000.00

SAMPLE: FICTIONAL DATA

SCHEDULE P-5: PRINCIPAL BALANCE ON HAND

Asset	Where held	Basis source	Carry value	Current value
Cash; Lone Example Bank Estate Account ••7788	Lone Example Bank Estate Account ••7788	cash	67,993.86	67,993.86
Total			67,993.86	67,993.86

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 0.00 shown separately on I-4; principal cash at close 67,993.86.

SAMPLE: FICTIONAL DATA

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
None during this period.			

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

SAMPLE: FICTIONAL DATA

INCOME
SCHEDULE I-1: INCOME RECEIPTS

Date	Description	Account	Amount
None during this period.			
Total			0.00

SAMPLE: FICTIONAL DATA

SCHEDULE I-2: INCOME DISBURSEMENTS

Date	Description	Account	Amount
None during this period.			
Total			0.00

SAMPLE: FICTIONAL DATA

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)	0.00

SAMPLE: FICTIONAL DATA

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

Asset	Where held	Basis source	Carry value	Current value
Cash; Lone Example Bank Estate Account ••7788	Lone Example Bank Estate Account ••7788	cash	36,540.10	36,540.10
Rental house, 300 Fictional Trail, Sampleburg, TX (fictional)	Real property	date_of_death	265,000.00	265,000.00
2017 Example pickup truck	Executor's custody	date_of_death	14,000.00	12,500.00
Total			315,540.10	314,040.10

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
None during this period.		
Total paid this period		0.00

Statutory estimate (Tex. Est. Code §352.002): 15,272.23 on a base of 305,444.64. 5% of cash received + 5% of cash paid out = 15,272.23, capped at 5% of gross fair market value = 15,777.01. Exclusions in §352.002(b) apply. Estimate only; the court or instrument controls.

SAMPLE: FICTIONAL DATA

SCHEDULE O-4: DISTRIBUTIONS BY BENEFICIARY

Beneficiary	Income	Principal	Total
Alex Nobody	0.00	250,000.00	250,000.00
Total	0.00	250,000.00	250,000.00

SAMPLE: FICTIONAL DATA

SCHEDULE O-5: CASH RECONCILIATION TO ACCOUNT STATEMENTS

Account	Opening balance	Deposits	Withdraw als	Computed ending	Statement ending	Status
Lone Example Bank Estate Account ••7788	36,540.10	307,549.20	276,095.44	67,993.86	67,993.86	Reconciled

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

SAMPLE: FICTIONAL DATA

BENEFICIARY STATEMENTS

Alex Nobody

Date	Description	Income	Principal	Total
12/01/2025	Distribution to Alex Nobody	0.00	250,000.00	250,000.00
Total		0.00	250,000.00	250,000.00

SAMPLE: FICTIONAL DATA

VERIFICATION

I, Drew P. Imaginary, Independent 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 February 1, 2025 through January 31, 2026. [Signature and date. Add the jurat or verification wording your court requires.]

Signature of fiduciary

Date

SAMPLE: FICTIONAL DATA