

Probate Division

Sigma Business Solution Trust, dated 01/01/2022

Trust Accounting

For the Period January 1, 2022 through December 31, 2022

Accounting No. : First

Accounting Period : January 1, 2022 through December 31, 2022

Trustee : Jordan A. Patel, Trustee

Attorney : Sample Counsel

Date Prepared : May 9, 2026

Index

Title	1
Index	2
Summary	3
Inventory	4
Additional Property Received	5
Schedule A - Receipts	6
Schedule A.1 - Receipts by Category	7
Schedule B - Gains on Sales	8
Schedule C - Disbursements	9
Schedule C.1 - Disbursements by Category	10
Schedule D - Losses on Sales	11
Schedule E - Distributions	12
Property on Hand	13
Schedule G - Purchases	14
Schedule G - Purchases (2) - Transfers	15
Liabilities	16

Summary of Account

Beginning Inventory	\$1,407,000.00
----------------------------	-----------------------

Additions:

Additional Property Received	\$15,000.00
------------------------------	-------------

Receipts	\$43,650.00
----------	-------------

Gains on Sales	\$6,000.00
----------------	------------

Total Additions	\$64,650.00
------------------------	--------------------

Deductions:

Disbursements	\$36,600.00
---------------	-------------

Losses on Sales	\$700.00
-----------------	----------

Distributions	\$25,000.00
---------------	-------------

Total Deductions	\$62,300.00
-------------------------	--------------------

Property on Hand	\$1,409,350.00
-------------------------	-----------------------

Net Difference	\$0.00
-----------------------	---------------

Inventory

Shares	Description	Carry Value
Real Properties		
	Commercial office condominium, 410 Harbor Plaza, Sample City, CA	\$825,000.00
	Fictional sample asset included to show real property schedule formatting.	
	Subtotal	\$825,000.00
Business Interests		
	40% membership interest in Sigma Consulting Group LLC	\$250,000.00
	Fictional privately held business interest.	
	Subtotal	\$250,000.00
Cash Accounts		
	Pacific Horizon Bank Checking x1001	\$125,000.00
	Subtotal	\$125,000.00
Brokerage Accounts		
Sigma Brokerage Services x2202		
	Cash Equivalents	\$50,000.00
Securities		
	600 Apex Technology Corp. (APXT)	\$90,000.00
	1,000 Northstar Utilities Inc. (NSTU)	\$42,000.00
	2,500 Horizon Bond Fund (HBF)	\$25,000.00
	Subtotal	\$207,000.00
Beginning Inventory at Start of Account Period		\$1,407,000.00

All names, account numbers, asset descriptions, security symbols, quantities, and values are fictitious.

Additional Property Received

Date	Received From	Description	Carry Value
Pacific Horizon Bank Checking x1001			
4/12/22	Initial settlement deposit	Additional cash received after opening inventory	\$15,000.00
Subtotal			\$15,000.00
Total			\$15,000.00

Schedule A - Receipts

Date	Payor	Description	Amount
Pacific Horizon Bank Checking x1001			
1/15/22	Maple Street Tenant	Rental receipts - Maple Street property	\$36,000.00
2/4/22	Pacific Horizon Bank	Interest income	\$2,450.00
Subtotal			\$38,450.00
Sigma Brokerage Services x2202			
3/31/22	Sigma Brokerage Services	Dividends received	\$5,200.00
Subtotal			\$5,200.00
Total			\$43,650.00

Schedule A.1 - Receipts by Category

Date	Payor	Description	Amount
Rental Income			
1/15/22	Maple Street Tenant	Rental receipts - Maple Street property	\$36,000.00
Subtotal			\$36,000.00
Interest Income			
2/4/22	Pacific Horizon Bank	Interest income	\$2,450.00
Subtotal			\$2,450.00
Dividend Income			
3/31/22	Sigma Brokerage Services	Dividends received	\$5,200.00
Subtotal			\$5,200.00
Total			\$43,650.00

Schedule B - Gains on Sales

Date	Shares	Description	Proceeds	Carry Value	Gain
Sigma Brokerage Services x2202					
10/20/22	200	Apex Technology Corp. (APXT)	\$36,000.00	\$30,000.00	\$6,000.00
Subtotal			\$36,000.00	\$30,000.00	\$6,000.00
Total			\$36,000.00	\$30,000.00	\$6,000.00

Schedule C - Disbursements

Date	Payee	Description	Amount
Pacific Horizon Bank Checking x1001			
5/2/22	Jordan A. Patel	Trustee fee	\$12,000.00
5/18/22	North Coast CPA Group	Tax preparation and accounting	\$4,500.00
6/15/22	County Tax Collector	Property taxes	\$9,200.00
7/9/22	Shield Mutual Insurance	Property insurance premium	\$3,100.00
8/22/22	Sample Counsel LLP	Legal services	\$7,800.00
Subtotal			\$36,600.00
Total			\$36,600.00

Schedule C.1 - Disbursements by Category

Date	Payee	Description	Amount
Trustee Fees			
5/2/22	Jordan A. Patel	Trustee fee	\$12,000.00
Subtotal			\$12,000.00
Professional Fees			
5/18/22	North Coast CPA Group	Tax preparation and accounting	\$4,500.00
Subtotal			\$4,500.00
Property Taxes			
6/15/22	County Tax Collector	Property taxes	\$9,200.00
Subtotal			\$9,200.00
Insurance			
7/9/22	Shield Mutual Insurance	Property insurance premium	\$3,100.00
Subtotal			\$3,100.00
Legal Fees			
8/22/22	Sample Counsel LLP	Legal services	\$7,800.00
Subtotal			\$7,800.00
Total			\$36,600.00

Schedule D - Losses on Sales

Date	Shares	Description	Proceeds	Carry Value	Loss
Sigma Brokerage Services x2202					
11/2/22	100	Northstar Utilities Inc. (NSTU)	\$3,500.00	\$4,200.00	\$700.00
Subtotal			\$3,500.00	\$4,200.00	\$700.00
Total			\$3,500.00	\$4,200.00	\$700.00

Schedule E - Distributions

Date	Beneficiary / Payee	Description	Amount
Alex Morgan			
9/12/22	Alex Morgan	Beneficiary distribution	\$25,000.00
Subtotal			\$25,000.00
Total			\$25,000.00

Schedule F - Property on Hand

Shares	Description	Carry Value	Market Value
Real Properties			
	Commercial office condominium, 410 Harbor Plaza, Sample City, CA	\$825,000.00	\$825,000.00
Fictional sample asset included to show real property schedule formatting.			
	Subtotal	\$825,000.00	\$825,000.00
Business Interests			
	40% membership interest in Sigma Consulting Group LLC	\$250,000.00	\$250,000.00
Fictional privately held business interest.			
	Subtotal	\$250,000.00	\$250,000.00
Cash Accounts			
	Pacific Horizon Bank Checking x1001	\$76,850.00	\$76,850.00
	Subtotal	\$76,850.00	\$76,850.00
Brokerage Accounts			
Sigma Brokerage Services x2202			
	Cash Equivalents	\$116,700.00	\$116,700.00
Securities			
	400 Apex Technology Corp. (APXT)	\$60,000.00	\$72,000.00
	900 Northstar Utilities Inc. (NSTU)	\$37,800.00	\$35,550.00
	2,500 Horizon Bond Fund (HBF)	\$25,000.00	\$25,750.00
	150 Greenfield Healthcare ETF (GHCF)	\$18,000.00	\$18,975.00
	Subtotal	\$257,500.00	\$268,975.00
Property on Hand at End of Account Period		\$1,409,350.00	\$1,420,825.00

All names, account numbers, asset descriptions, security symbols, quantities, and values are fictitious.

Schedule G - Purchases / Other Changes in Assets

Date	Description	Shares	Market / Statement Value
------	-------------	--------	--------------------------

Accounts Opened

1/1/22	Pacific Horizon Bank Checking x1001 opened for sample accounting		
1/1/22	Sigma Brokerage Services x2202 opened for sample accounting		

Purchases of Stocks

11/15/22	Greenfield Healthcare ETF (GHCF)	150	\$18,000.00
Subtotal			\$18,000.00

Schedule G - Purchases (2) - Transfers

Date	Source	Description	Shares	Amount	Destination
Transfers					
10/3/22	Pacific Horizon Bank Checking x1001	Transfer to brokerage account		\$40,000.00	Sigma Brokerage Services x2202
Subtotal				\$40,000.00	
Total				\$40,000.00	

Schedule H - Liabilities

Item	Description of Liability	Beginning Balance	Additions	Reductions	Ending Balance
NONE AT END OF ACCOUNTING PERIOD					
Total Liabilities at End of Account Period		0	0	0	0

All names, account numbers, asset descriptions, security symbols, quantities, and values are fictitious.