

RELEASE AND APPROVAL OF ACCOUNTING BY TRUSTEE

I, _____, on behalf of El Dorado County Animal Services, beneficiary of the Valerie E. Kimura Trust dated March 12, 1992 as restated December 29, 2016 ("the Trust"), hereby acknowledge that I have received a complete "Report and Accounting by the Trustee of the Valerie E. Kimura Trust dated March 12, 1992". I have reviewed the Report and Accounting that is represented to be a complete disclosure of all financial transactions for the period of account.

I acknowledge that I have been informed that pursuant to California Probate Code Section 16460, I have a period of three years (but no more than three years) from receipt of the trust accounting to make a claim against the Trustee of the Trust for breach of trust. I also understand that pursuant to California Probate Code Section 17200, I have a right upon receipt of an accounting to petition the court to obtain a court review of the accounting. I also understand that pursuant to California Probate Code Section 17200, I have a right to petition the court to obtain a court review of the acts of the Trustee. I understand that the three-year period referenced in Probate Code Section 16460 is shortened to 180 days pursuant to the Trust provisions and Probate Code Section 16461(c).

NOTICE TO BENEFICIARIES

YOU HAVE 180 DAYS FROM YOUR RECEIPT OF THIS ACCOUNT OR REPORT TO MAKE AN OBJECTION TO ANY ITEM SET FORTH IN THIS ACCOUNT OR REPORT. ANY OBJECTION YOU MAKE MUST BE IN WRITING; IT MUST BE DELIVERED TO THE TRUSTEE WITHIN THE PERIOD STATED ABOVE; AND IT MUST STATE YOUR OBJECTION. YOUR FAILURE TO DELIVER A WRITTEN OBJECTION TO THE TRUSTEE WITHIN THE PERIOD STATED ABOVE WILL PERMANENTLY PREVENT YOU FROM LATER ASSERTING THIS OBJECTION AGAINST THE TRUSTEE. IF YOU DO MAKE AN OBJECTION TO THE TRUSTEE, THE THREE-YEAR PERIOD PROVIDED IN SECTION 16460 OF THE PROBATE CODE FOR COMMENCEMENT OF LITIGATION WILL APPLY TO CLAIMS BASED ON YOUR OBJECTION AND WILL BEGIN TO RUN ON THE DATE THAT YOU RECEIVE THIS ACCOUNT OR REPORT.

I hereby approve the Accounting and Report provided by the Trustee for the period of April 4, 2021 through September 1, 2021.

I hereby release and forever discharge Michele A. Sanda-Jones, individually and in her capacity as Trustee, together with her agents, attorneys, consultants and other affiliates (collectively, "Releasees"), from any and all claims and liability of any kind, whether known or

unknown, foreseen or unforeseen, that I have or might have against any of the Releasees for any acts or omissions related to or concerning the Trust or the assets of the Trust.

I acknowledge there is a risk that, after signing this release, I may discover facts in addition to or different from those I now know or believe to exist concerning the administration of the Trust, and that I may suffer injury or loss in some way caused by or connected with the Releasees and the Trust which is not, or cannot be, anticipated at this time. Nevertheless, I expressly waive all rights I may have in any such unknown or unsuspected claims. I further acknowledge my right to have this document reviewed by independent legal counsel and, before signing this release, either consulted with independent counsel or had the opportunity to obtain independent counsel and knowingly chose not to do so, and I am signing this release voluntarily. By initialing below, I expressly waive the provisions of Section 16464(b)(2) of the California Probate Code and Section 1542 of the California Civil Code, the latter of which provides as follows:

“A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.”

Initials of

on behalf of El Dorado County Animal
Services

I hereby irrevocably and unconditionally waive my right to petition a court for review of an accounting, and my right to make a claim against the Trustee of the Trust for breach of trust, and my right to petition the court to review the acts of the Trustee.

I understand that I have a right to seek legal counsel and/or any other counsel I may wish regarding the rights I am waiving by signing this document. I understand that I am entitled to and will receive my share of the trust assets pursuant to the trust document regardless of whether or not I sign this document.

Dated: _____

on behalf of El Dorado County Animal
Services, Beneficiary



CUNNINGHAM LEGAL

ESTATE, TRUST & TAX PLANNING

REPORT AND ACCOUNTING BY TRUSTEE
OF THE VALERIE E. KIMURA TRUST DATED MARCH 12, 1992

REPORT AND ACCOUNTING

This Report and Accounting of the Valerie E. Kimura Trust dated March 12, 1992 as restated December 19, 2016 (“the Trust”), is presented to the beneficiaries listed in Section 4 below (collectively “the Beneficiaries”) by the current Trustee, Michele A. Sanda-Jones (hereinafter “Trustee”).

In submitting this Report and Accounting to the Trust beneficiaries, the Trustee seeks to be discharged by the beneficiaries of, and from any and all liability for her actions with respect to the administration and distribution of the Trust estate.

1. IDENTIFICATION OF GRANTOR

The Grantor of the Trust is Valerie E. Kimura (hereinafter “the Grantor”).

2. DATE OF DEATH AND DOMICILE

Valerie E. Kimura died on April 4, 2021, in the City of El Dorado, County of El Dorado, State of California, and was a resident of that County at the time of her death.

3. IDENTIFICATION OF TRUSTEE

The Trustee of the Trust assumed the office as Trustee of the Trust on April 4, 2021, by virtue of Valerie E. Kimura’s death.

4. IDENTIFICATION OF BENEFICIARIES

The Beneficiaries whom income or principal is required or authorized in the Trustee’s discretion to be distributed are:

- (a) Best Friends Animal Sanctuary
- (b) El Dorado County Animal Services
- (c) North Shore Animal League America
- (d) ASPCA
- (e) The Humane Society of the United States
- (f) Michele A. Sanda-Jones
- (g) Maari Adams
- (h) Jill Ogi

5. SUMMARY OF TRUST

WHEREAS, on March 12, 1992, Valerie E. Kimura, as Grantor, signed a Declaration of Trust which established a revocable trust known as the Valerie E. Kimura Trust dated March 12, 1992 (the "Trust").

WHEREAS on December 29, 2016, Grantor signed a restatement of Trust.

WHEREAS, Valerie E. Kimura died on April 4, 2021 and pursuant to the terms of the Trust, as a result of the death of Valerie E. Kimura, Michele A. Sanda-Jones became sole Trustee of the Trust and of all trusts created thereunder.

WHEREAS, pursuant to the terms of the Trust, the Trustee shall distribute the trust estate as follows:

Specific Distributions-

1. \$5,000 to David M. Sanda
2. \$5,000 to Christopher Sanda
3. \$10,000 to Robert O'Hara
4. \$20,000 for pets in trust (distribution lapsed as pets are deceased)

Residue of Charitable Share-

5. 20% of residue to charitable share for the following, outright and free of trust:
 - a. 35% to Best Friends Animal Sanctuary;
 - b. 35% to El Dorado County Animal Services;
 - c. 12% to North Shore Animal League America;
 - d. 9% to ASPCA, New York, New York; and
 - e. 9% to The Humane Society of the United States.

Residue of Non-Charitable Share-

6. Remaining trust property for the following, outright and free of trust:
 - a. 45% share to Michele A. Sanda-Jones
 - b. 45% share to Maari Adams; and
 - c. 10% share to Jill Ogi.

The Trustee hereby declares that an accounting of the Trust Estate for the period of April 4, 2021, date of Valerie E. Kimura's death, to November 8, 2021, is as set forth in Exhibit "A" attached hereto and incorporated herein by this reference.

6. REQUIRED NOTICES PURSUANT TO PROBATE CODE § 16061.7

The Trustee hereby declares that on May 4, 2021 she caused a Notification by Trustee to be mailed to all Beneficiaries along with a copy of the terms of the Trust pursuant to Probate Code §16061.7.

The Trustee hereby declares that the 120-day period to review and challenge the Trust according to Probate Code §16061.7, lapsed on September 1, 2021 without challenge.

7. REQUIRED NOTICES PURSUANT TO PROBATE CODE § 9202

Notice to the California State Director of Health Care Services (DHCS) was sent on May 4, 2021. No claim has resulted from the notice. (Probate Code § 9202(a).)

Notice of the Decedent's death was not submitted to the Director of the California Victim Compensation of the Government Claims Board because no heir or beneficiary has previously been confined in a prison or facility under the jurisdiction of the Department of Corrections and Rehabilitation or confined in any county or city jail, road camp, industrial farm, or other local correction facility. (Probate Code § 9202(b).)

Notice to the Franchise Tax Board was sent on May 4, 2021. No claim has resulted from the notice. (Probate Code § 9202(c).)

8. CREDITOR'S CLAIMS

No claims have been filed with the court or presented to the Trustee. The Trustee has made a diligent search for known or reasonably ascertainable creditors by searching the decedent's records, mail, checkbook, bills and has made reasonable efforts to locate all known or reasonably ascertainable creditors. Probate Code § 9050.

The latest date to file a claim is one year from the date of the Decedent's death. Valerie E. Kimura died on April 4, 2021, and therefore, the one-year statute of limitation set forth in Code of Civil Procedure § 366.2 applies to bar claims filed after April 4, 2022.

9. DEBTS OF THE DECEDENT

All known and necessary debts of the decedent, the estate, and all expenses of trust administration excepting those in Section 11 have been paid.

10. TRUSTEE COMPENSATION

Pursuant to Probate Code Section 15681, the Trustee is entitled to reasonable compensation under the circumstances. The Trustee hereby waives her right to compensation.

11. FINAL RESERVE

The Trustee is holding a reasonable Final Reserve of \$10,000 (The "Final Reserve") for any final taxes, expenses including attorney's fees, liabilities and costs arising from the Trust. When the Trustee is certain that all estate and trust expenses have been paid in full, the Trustee shall distribute any remaining money to the beneficiaries pursuant to the terms of the Trust.

12. INITIAL DISTRIBUTION

Within sixty (60) business days after this Report is signed by the Trustee, the Trustee shall make reasonable efforts to distribute all Trust Assets to the Beneficiaries, except for a reasonable

Final Reserve of \$10,000 as set forth on the proposed distribution of the assets on hand at the end of accounting period.

13. FINAL DISTRIBUTION

The Trustee shall distribute the remaining part of the Final Reserve, less final costs and expenses of administration to the Beneficiaries after the date of the final tax filing.

I acknowledge the information provided in this Report and Accounting to be an accurate representation of my actions taken as Trustee.

Dated: 11/19/2021 | 8:41 AM PST

DocuSigned by:
Michele A. Sanda-Jones
55AF2D9E8F53445

Michele A. Sanda-Jones, Trustee

EXHIBIT "A"

ASSETS OF VALERIE E. KIMURA AND THE VALERIE E. KIMURA TRUST Dated March 12, 1992

**Property on Hand
at Beginning of Account (or Inventories)
Valued as of 04/04/2021**

<u>Description</u>		<u>Carrying Value</u>
Cash and Cash Equivalents		
	Chase Savings Account: xx 5952	\$ 1,517.10
	Chase Checking Account: xx 6109	1,483.77
	El Dorado Savings Certificate of Deposit Account: xx 0436	29,444.32
	El Dorado Savings Checking Account: xx 0894	31,122.90
	Safeguard Investment Advisory Cash & Cash Equivalents Account: xx 4071	47.31
	Total Cash and Cash Equivalents	<u>\$ 63,615.40</u>
No. of Shares	Stocks	
22	Frontier Communications Corp	\$ 1.30
1,078.141	Verizon Communications	62,305.77
	Total Stocks	<u>\$ 62,307.07</u>
	Tangible Personal Property	
	Nissan Automobile	\$ 4,500.00
	Total Tangible Personal Property	<u>\$ 4,500.00</u>
	Real Property	
	6275 Galena Drive El Dorado, CA 95623	\$ 350,000.00
	Total Real Property	<u>\$ 350,000.00</u>
	Total	<u>\$ 480,422.47</u>

ASSETS OF VALERIE E. KIMURA AND THE VALERIE E. KIMURA TRUST Dated March 12, 1992

Schedule A

Receipts

From 04/04/2021 to 11/08/2021

Description	Amount
Interest:	
Chase	
Savings Account: xx 5952	
5/6/2021 Interest	\$ 0.01
5/25/2021 Interest	0.01
	<u>\$ 0.02</u>
Chase	
Checking Account: xx 6109	
5/6/2021 Interest	\$ 0.01
5/25/2021 Interest	0.01
	<u>\$ 0.02</u>
El Dorado Savings	
Certificate of Deposit	
Account: xx 0436	
4/23/2021 Interest	\$ 4.23
	<u>\$ 4.23</u>
El Dorado Savings	
Checking Account: xx 0894	
4/23/2021 Interest	\$ 0.53
	<u>\$ 0.53</u>
El Dorado Savings	
Checking Account: xx 5755	
4/30/2021 Interest	\$ 0.26
5/31/2021 Interest	1.14
6/30/2021 Interest	1.59
7/31/2021 Interest	1.50

Schedule A (Continued)
Receipts
From 04/04/2021 to 11/08/2021

Description	Amount
Interest:	
8/31/2021 Interest	\$ 1.47
9/30/2021 Interest	1.39
10/31/2021 Interest	1.42
	<u>\$ 8.77</u>
Safeguard Investment Advisory Cash & Cash Equivalents Account: xx 4071	
5/24/2021 Interest	\$ 0.05
	<u>\$ 0.05</u>
Total Interest:	<u>\$ 13.62</u>
Dividend:	
Verizon Communications	
5/3/2021 Dividend on 1,078.141 Shares	\$ 677.16
	<u>\$ 677.16</u>
Total Dividend:	<u>\$ 677.16</u>
Miscellaneous:	
Miscellaneous Income	
4/5/2021 ALAC	\$ 250.00
6/15/2021 \$35.69 refunds from 3 magazine cancellations \$19.96 Healthcare refund	55.65
8/19/2021 \$71.51 Anthem medical insurance refund \$98.62 car insurance refund	170.13
10/29/2021 Rebate from Sam's Club	71.00

Schedule A (Continued)
Receipts
From 04/04/2021 to 11/08/2021

Description	Amount
Miscellaneous:	
	<u>\$ 546.78</u>
Social Security Income	
4/14/2021	\$ 1,859.00
4/15/2021	(1,859.00)
	<u>\$ 0.00</u>
Total Miscellaneous:	<u>\$ 546.78</u>
Total Schedule A	<u><u>\$ 1,237.56</u></u>

ASSETS OF VALERIE E. KIMURA AND THE VALERIE E. KIMURA TRUST Dated March 12, 1992

**Schedule D
Disbursements
From 04/04/2021 to 11/08/2021**

Date Paid		Amount
	Administration Expenses	
	Andrew Jones Reimbursements	
5/19/2021	Eskaton Respite Care Check Number: 679	\$ 4,200.00
5/19/2021		245.00
	Check Number: 680	
6/14/2021	Reimburse for Trust Expenses Check Number: 687	72.48
6/18/2021	Reimburse for Death Certificates and Neptune Society Admin Fees Check Number: 689	467.50
	Total Andrew Jones Reimbursements	\$ 4,984.98
	Anthem Blue Med Supp	
4/7/2021		82.51
	Total Anthem Blue Med Supp	\$ 82.51
	ATT Bill Payment	
7/29/2021		286.58
	Total ATT Bill Payment	\$ 286.58
	Chase Bank	
5/6/2021	Monthly Service Fee	20.00
	Total Chase Bank	\$ 20.00
	Checks Written by Decedent prior to Death	
4/5/2021		27.00
	Check Number: 2161	

Schedule D (Continued)
Disbursements
From 04/04/2021 to 11/08/2021

<u>Date Paid</u>		<u>Amount</u>
	Administration Expenses	
	Checks Written by Decedent prior to Death	
4/7/2021		\$ 420.00
	Check Number: 2166	
	Total Checks Written by Decedent prior to Death	<u>\$ 447.00</u>
	Citi Payment	
4/23/2021		1,719.85
6/4/2021		101.59
	Check Number: 684	
	Total Citi Payment	<u>\$ 1,821.44</u>
	Closing Costs - 6275 Galena Drive	
11/8/2021	Proration for Property taxes paid 11/8/2021-1/1/22	(652.30)
11/8/2021	Commissions Paid	12,000.00
11/8/2021	Title Charges	382.00
11/8/2021	Escrow Charges	839.00
11/8/2021	Property Tax 21/22 - 1st Installment to El Dorado County Tax Collector	2,204.55
	Total Closing Costs - 6275 Galena Drive	<u>\$ 14,773.25</u>
	El Dorado Irrigation	
5/17/2021		77.52
6/1/2021		77.52
9/29/2021		84.74
	Total El Dorado Irrigation	<u>\$ 239.78</u>

Schedule D (Continued)
Disbursements
From 04/04/2021 to 11/08/2021

Date Paid		Amount
	Administration Expenses	
	El Dorado Savings Bank	
5/31/2021	Paper Statement Fee	\$ 3.00
	Total El Dorado Savings Bank	\$ 3.00
	Foremost Insurance	
9/8/2021		843.50
	Total Foremost Insurance	\$ 843.50
	Humana, Inc Insurance Payment	
4/7/2021		72.50
	Total Humana, Inc Insurance Payment	\$ 72.50
	Kamps Propane	
6/18/2021		66.00
	Check Number: 688	
	Total Kamps Propane	\$ 66.00
	Miscellaneous Expenses	
5/17/2021	Lincare Inc Check Number: 678	4.67
5/17/2021	Occidental Hardware	13.01
5/17/2021	AAA Starosa Farmer	15.00
5/18/2021	The UPS Store	15.79
5/19/2021	RDA Country Books	22.84
5/19/2021	RDA Country Books	44.31
6/14/2021	DMV for auto transfer to trust; reimbursement to Michele Check Number: 686	30.00

Schedule D (Continued)
Disbursements
From 04/04/2021 to 11/08/2021

Date Paid		Amount
	Administration Expenses	
	Miscellaneous Expenses	
6/24/2021	Barbara Lea for postage reimbursement Check Number: 690	\$ 29.95
	Total Miscellaneous Expenses	\$ 175.57
	PG&E	
4/13/2021		61.18
6/17/2021		93.86
7/12/2021		151.45
8/13/2021		93.08
9/15/2021		32.74
10/27/2021		11.03
	Total PG&E	\$ 443.34
	Safeguard Investments	
5/20/2021	Management Fee	20.50
	Total Safeguard Investments	\$ 20.50
	Teresa Williams	
5/20/2021	For security and asset organization, disposal or donation etc Check Number: 681	3,000.00
5/28/2021	For security and asset organization, disposal or donation etc Check Number: 683	3,000.00
6/9/2021	UPS Freight Check Number: 685	470.00
6/14/2021	March-April, 2021 patient care; reimbursement paid to Michele	1,000.00

Schedule D (Continued)
Disbursements
From 04/04/2021 to 11/08/2021

Date Paid		Amount
Administration Expenses		
Teresa Williams		
6/14/2021	April 2021 24/7 security (Live-in), inventory and organization/distribution of trust assets, creation of file systems for Kimura individual and trust paperwork (for tax preparer, bills, medical expenses, household maintenance, etc);Reimbursement made to Michele Check Number: 686	\$ 6,000.00
6/21/2021	June 2021 for security and preparation of home for sale	5,000.00
7/1/2021	Reimbursement for packing and shipping no value Kimura assets to family members	238.90
8/24/2021	Reimbursement for Galena Clean-up expenses Check Number: 695	208.65
	Total Teresa Williams	\$ 18,917.55
United State Treasury		
5/12/2021	2020 Taxes Check Number: 676	5,825.00
	Total United State Treasury	\$ 5,825.00
Verizon Wireless		
5/17/2021		142.38
	Total Verizon Wireless	\$ 142.38
	Total Administration Expenses	\$ 49,164.88
Fees and Commissions		
CunninghamLegal		

Schedule D (Continued)
Disbursements
From 04/04/2021 to 11/08/2021

Date Paid		Amount
	Fees and Commissions	
	CunninghamLegal	
6/3/2021		\$ 3,399.00
	Check Number: 682	
6/14/2021	Reimbursement made to Michele Check Number: 686	4,000.00
7/7/2021		2,124.00
	Check Number: 693	
8/6/2021		531.00
	Check Number: 694	
8/30/2021		1,161.00
	Check Number: 696	
10/12/2021		1,354.00
	Check Number: 697	
	Total CunninghamLegal	\$ 12,569.00
	Tax Wise Inc	
5/10/2021	Tax Preparation Check Number: 677	525.00
	Total Tax Wise Inc	\$ 525.00
	Total Fees and Commissions	\$ 13,094.00
Total Schedule D		\$ 62,258.88

ASSETS OF VALERIE E. KIMURA AND THE VALERIE E. KIMURA TRUST Dated March 12, 1992

Schedule E

Losses on Sales or Other Disposition

From 04/04/2021 to 11/08/2021

Description	Proceeds	Carrying Value	Loss
Retired as Worthless			
5/4/2021 22 Shares Frontier Communications Corp	\$ 0.00	\$ 1.30	\$ 1.30
Total Retired as Worthless	\$ 0.00	\$ 1.30	\$ 1.30
Sale			
5/19/2021 1 Share Verizon Communications	\$ 56.88	\$ 57.79	\$ 0.91
5/19/2021 25 Shares Verizon Communications	1,421.74	1,444.84	23.10
5/19/2021 1,008 Shares Verizon Communications	57,314.47	58,256.05	941.58
5/19/2021 3 Shares Verizon Communications	170.49	173.38	2.89
5/19/2021 40 Shares Verizon Communications	2,272.39	2,311.75	39.36
5/19/2021 12 Shares Verizon Communications	681.58	693.52	11.94
5/19/2021 0.789 Shares Verizon Communications	44.82	45.60	0.78
6/15/2021 Nissan Automobile	4,500.00	4,500.00	0.00
11/8/2021 6275 Galena Drive El Dorado, CA 95623	320,000.00	350,000.00	30,000.00
Total Sale	\$ 386,462.37	\$ 417,482.93	\$ 31,020.56
Total Schedule E	\$ 386,462.37	\$ 417,484.23	\$ 31,021.86

ASSETS OF VALERIE E. KIMURA AND THE VALERIE E. KIMURA TRUST Dated March 12, 1992

Schedule H

Property on Hand at Close of Account

Valued as of 11/08/2021

<u>Description</u>	<u>Carry Value</u>
Cash and Cash Equivalents	
El Dorado Savings	\$ 388,379.29
Checking Account: xx 5755	
Total Cash and Cash Equivalents	<u>\$ 388,379.29</u>
Total Schedule H	<u>\$ 388,379.29</u>

ASSETS OF VALERIE E. KIMURA AND THE VALERIE E. KIMURA TRUST Dated March 12, 1992**Summary of Account****From 04/04/2021 to 11/08/2021****CHARGES:**

Property on Hand at Beginning of Account (or Inventories)	\$	480,422.47
Additional Property Received (or Supplemental Inventories)		0.00
Receipts (Schedule A)		1,237.56
Gains on Sales or Other Disposition (Schedule B)		0.00
Net Income From Trade or Business (Schedule C)		0.00

TOTAL CHARGES:**\$ 481,660.03****CREDITS:**

Disbursements (Schedule D)	\$	62,258.88
Losses on Sales or Other Disposition (Schedule E)		31,021.86
Net Loss From Trade or Business (Schedule F)		0.00
Distributions (Schedule G)		0.00
Property on Hand at Close of Account (Schedule H)		388,379.29

TOTAL CREDITS:**\$ 481,660.03**