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Estate of Walter E. Brandt: Fiduciary's Account, Ohio Form 13.0

SAMPLE. FICTIONAL. FOR ILLUSTRATION ONLY. A fictional Ohio decedent's estate, first partial account for January 15, 2025 (the executor's appointment) to January 14, 2026, filed because administration was extended past six months (Form 13.8) and an account is due within 13 months of appointment (R.C. 2109.301(B)(4)): a house and two holdings sold, one holding kept, household goods distributed in kind and two partial distributions. Every person, institution and amount is made up.

Form 13.0: the account recapitulated

Side 2 of Form 13.0. Total receipts minus total disbursements is the balance remaining in the fiduciary's hands.

Line	Amount
RECEIPTS	
Personal property not sold	55,130.22
Proceeds from sale of personal property	34,212.18
Real property not sold	0.00
Proceeds from sale ofreal property	228,000.00
Income	418.75
Other receipts	1,949.80
Total receipts	319,710.95
DISBURSEMENTS	
Fiduciary fees this accounting period	7,250.00

Line	Amount
Attorney fees this accounting period	5,500.00
Other administration costs and expenses	19,268.36
Debts and claims against estate	13,844.74
Ohio and federal estate taxes	0.00
Personal property distributed in kind	2,500.00
Real property transferred	0.00
Other distributions to beneficiaries	80,000.00
Other disbursements	2,880.00
Total disbursements	131,243.10
Balance remaining in fiduciary's hands	188,467.85

Form 13.1: Receipts, itemized

Each item with its voucher or proof number. Property not sold is charged at inventory value; a sale is charged at its proceeds.

Voucher	Date	Item	Amount
R-1		Checking account, Scioto Valley Bank (fictional), balance at date of death	34,180.22
R-2		Savings account, Scioto Valley Bank, balance at date of death	12,000.00
R-3		150 sh Lake Erie Bancorp (fictional), inventory value	6,450.00
R-4		Household goods and furnishings, inventory value	2,500.00
R-5	2025-04-08	Proceeds of sale: 400 sh Buckeye Industrial Co. (fictional); inventory value 23,600.00	24,912.18
R-6	2025-03-19	Proceeds of sale: 2018 Chevrolet Malibu; inventory value 9,800.00	9,300.00
R-7	2025-07-25	Proceeds of sale: 1820 Maple Avenue, Columbus (fictional); inventory value 219,000.00; gross proceeds per the closing statement	228,000.00
R-8	2025-03-31	Dividend, Lake Erie Bancorp	54.00
R-9	2025-03-31	Interest, savings account	24.66
R-10	2025-06-30	Dividend, Lake Erie Bancorp	54.00
R-11	2025-06-30	Interest, savings account	25.10
R-12	2025-09-30	Dividend, Lake Erie Bancorp	57.00
R-13	2025-09-30	Interest, savings account	25.38
R-14	2025-12-31	Dividend, Lake Erie Bancorp	57.00
R-15	2025-12-31	Interest, savings account	25.61
R-16	2025-04-03	Dividend, Buckeye Industrial Co. (before sale)	96.00
R-17	2025-03-05	Refund of unearned auto insurance premium, Heartland Mutual (fictional)	214.80
R-18	2025-04-21	Federal income tax refund, decedent's 2024 return	1,735.00
		Total receipts	319,710.95

Form 13.1: Disbursements, itemized

Each payment and distribution with its voucher or receipt, referenced to the account by number (Civ.R. 73.15(A)).

Voucher	Date	Category and item	Amount
D-1	2025-12-12	Fiduciary fees this accounting period: Executor's commission, Anne B. Kessler (fictional), as approved	7,250.00
D-2	2025-12-12	Attorney fees this accounting period: Lindqvist & Hale LLP (fictional), attorney fees	5,500.00
D-3	2025-01-15	Other administration costs and expenses: Probate Court, filing deposit and costs	285.00

Voucher	Date	Category and item	Amount
D-4	2025-02-10	Other administration costs and expenses: Columbus Daily Reporter (fictional), notice publication	96.50
D-5	2025-03-03	Other administration costs and expenses: Central Ohio Appraisers (fictional), real estate appraisal	450.00
D-6	2025-07-25	Other administration costs and expenses: Real estate commission at closing (closing statement attached)	13,680.00
D-7	2025-07-25	Other administration costs and expenses: Seller's closing costs and conveyance fee (closing statement attached)	2,914.50
D-8	2025-05-30	Other administration costs and expenses: Utilities and insurance on the house until sale	1,842.36
D-9	2025-01-28	Debts and claims against estate: Riverside Funeral Home (fictional), funeral	10,450.00
D-10	2025-02-18	Debts and claims against estate: OhioHealth Physicians (fictional), final medical bill	1,276.30
D-11	2025-02-18	Debts and claims against estate: Buckeye Card Services (fictional), credit card balance	2,118.44
D-12	2025-06-14	Personal property distributed in kind: Household goods and furnishings to Claire K. Moreno, daughter (receipt filed)	2,500.00
D-13	2025-12-20	Other distributions to beneficiaries: Partial distribution to Claire K. Moreno, daughter (receipt filed)	40,000.00
D-14	2025-12-20	Other distributions to beneficiaries: Partial distribution to David E. Kessler, son (receipt filed)	40,000.00
D-15	2025-10-14	Other disbursements: U.S. Treasury and Ohio Department of Taxation, decedent's 2025 final income taxes	2,880.00
		Total disbursements	131,243.10

Form 13.2: Assets remaining in fiduciary's hands

Tangible, intangible and real property still held. The total must equal the balance on Form 13.0.

Item	Value or amount
Intangible personal property: cash, checking and savings accounts, Scioto Valley Bank	182,017.85
Intangible personal property: 150 sh Lake Erie Bancorp, inventory value	6,450.00
Tangible personal property	0.00
Real estate	0.00
Total assets remaining in fiduciary's hands	188,467.85

Balance proof: Total receipts 319,710.95 - total disbursements 131,243.10 = 188,467.85 = Form 13.2 total 188,467.85; cash 182,017.85 traced from the date-of-death balances through every sale, receipt, payment and cash distribution.

This sample is fictional. Balanced generates Ohio accountings like it from PDF bank and brokerage statements: balanced.law. General information, not legal advice; any accounting must be reviewed and verified before it is relied on or filed.

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