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Estate of Walter E. Haines: First Account (Form CC-1680)

SAMPLE. FICTIONAL. FOR ILLUSTRATION ONLY. A fictional Virginia decedent's estate, first account on form CC-1680 for the period from the executor's qualification, June 2, 2025, to December 31, 2025 (the decedent died May 9, 2025): bank accounts, a stock and a car sold, a bond fund kept, an after-discovered refund as an Adjustment, and partial distributions to the two children. Every person, institution and amount is made up.

Account Summary (page one of CC-1680)

Lines 1 to 4 are the charges, lines 6 to 9 the credits; line 5 must equal line 10.

Line	Description	Amount
1.	Beginning Assets (from Parts 1 and 3 of the inventory or from the prior account)	126,755.22
2.	Receipts (attach itemized list)	2,819.77
3.	Gains on Asset Sales (attach itemized list)	2,138.40
4.	Adjustments (attach itemized list)	186.40
5.	Total of 1, 2, 3 and 4 (must equal Total in Line 10)	131,899.79
6.	Disbursements for Debts & Expenses (attach itemized list)	21,349.54
7.	Losses on Asset Sales (attach itemized list)	700.00
8.	Distributions to Beneficiaries (attach itemized list)	40,000.00
9.	Assets on Hand (attach itemized list)	69,850.25
10.	Total of 6, 7, 8, and 9 (must equal Total in Line 5)	131,899.79

Line 1: Beginning assets

From Parts 1 and 3 of the inventory, at date-of-death values.

Asset	Value
Checking account, Rappahannock Savings Bank (fictional)	18,640.22
Savings account, Rappahannock Savings Bank (fictional)	42,150.00
400 sh Shenandoah Rail Corp. (fictional), date-of-death value	24,800.00
1,500 units Blue Ridge Income Fund (fictional), date-of-death value	31,365.00
2016 Subaru Outback	9,800.00
Total beginning assets	126,755.22

Line 2: Receipts

In date order, each receipt separately stated (each dividend on its own line, never a yearly lump sum).

Date	Description	Amount
06/30/2025	Interest, savings account, Rappahannock Savings Bank	52.44
07/15/2025	Dividend, Shenandoah Rail Corp.	128.00
07/31/2025	Dividend, Blue Ridge Income Fund	71.25
08/05/2025	Refund of unearned homeowners insurance premium, Old Dominion Mutual (fictional)	412.00
08/29/2025	Dividend, Blue Ridge Income Fund	70.80
09/30/2025	Interest, savings account, Rappahannock Savings Bank	49.18
10/15/2025	Dividend, Shenandoah Rail Corp.	128.00

Date	Description	Amount
10/31/2025	Dividend, Blue Ridge Income Fund	72.10
11/20/2025	Federal income tax refund, decedent's 2024 return	1,836.00
Total receipts		2,819.77

Line 3: Gains on asset sales

Net proceeds less the carrying value of the asset sold.

Date	Sale	Gain
09/12/2025	Sold 400 sh Shenandoah Rail Corp.: net proceeds 26,938.40 less carrying value 24,800.00	2,138.40
Total gains		2,138.40

Line 4: Adjustments

An asset discovered after the inventory, or a correction of an inventory or prior-account value.

Date	Adjustment	Amount
08/20/2025	Uncashed refund check found after the inventory, Henrico Electric Cooperative (fictional); the commissioner allowed it here instead of a supplemental inventory	186.40
Total adjustments		186.40

Line 6: Disbursements for debts and expenses

In date order, each with a voucher, in the same order as the account.

Date	Paid to and purpose	Amount
06/12/2025	Clerk of the Circuit Court, probate tax and clerk's fees at qualification	312.00
06/18/2025	Hollins Funeral Home (fictional), funeral	9,450.00
07/08/2025	Commissioner of Accounts, inventory filing fee	183.00
07/22/2025	Chesterfield Medical Associates (fictional), final medical bill	1,284.36
08/14/2025	Dominion Energy, electric service at the residence through the closing of the account	436.18
09/02/2025	Old Dominion Mutual (fictional), vacant-dwelling insurance	1,150.00
10/10/2025	U.S. Treasury, decedent's final federal income tax	2,216.00
10/10/2025	Virginia Department of Taxation, decedent's final income tax	518.00
11/24/2025	Bramble & Ott, PLLC (fictional), legal services to the executor	4,200.00
11/24/2025	Rebecca L. Haines, executor's commission, as allowed by the commissioner of accounts	1,600.00
Total disbursements		21,349.54

Line 7: Losses on asset sales

The carrying value less the total sale proceeds.

Date	Sale	Loss
10/02/2025	Sold 2016 Subaru Outback (private sale, bill of sale attached): carrying value 9,800.00 less proceeds 9,100.00	700.00
Total losses		700.00

Line 8: Distributions to beneficiaries

Each beneficiary by name, with a signed receipt.

Date	Beneficiary and what was distributed	Amount
12/01/2025	Thomas R. Haines, son: partial distribution of cash	20,000.00
12/01/2025	Anne Haines Moreau, daughter: partial distribution of cash	20,000.00
Total distributions		40,000.00

Line 9: Assets on hand

At carrying value; where the market value differs, it is shown in parentheses in the description.

Asset	Carrying value	Market value
Cash, checking and savings accounts, Rappahannock Savings Bank	38,485.25	38,485.25
1,500 units Blue Ridge Income Fund, at carrying value (market value 32,040.00)	31,365.00	32,040.00
Total assets on hand	69,850.25	70,525.25

Balance proof: line 5 131,899.79 = line 10 131,899.79; cash on hand 38,485.25 traced from the opening cash, every receipt, the adjustment, both sales, every disbursement and both distributions.

This sample is fictional. Balanced generates Virginia 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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