SAMPLE BOOKS · ESTATE ADMINISTRATION ACCOUNTING

Estate of Eleanor R. Whitcombe

An estate in administration in Palm Beach County, Florida

WHO THEY ARE

Eleanor Whitcombe died on March 14, 2026, leaving a brokerage account, a condominium, a car and a few final bills. Her will leaves the estate in equal thirds to her three children, and her daughter serves as personal representative.

Since then the estate has paid the funeral, the creditor claims and the attorney, sold the car and the condominium, and made a partial distribution of $150,000 to each child.

IN THIS SAMPLE

- Balance sheet: what the estate holds, as of October 31, 2026
- Income and expenses since the date of death
- Changes in estate principal: date-of-death value, distributions and results
- Estate checking account ledger, every transaction since the date of death

WHAT THE FIRM DOES

- Estate books in Baratelli Bankable from the date of death, starting from the inventory at date-of-death values
- Every receipt, bill, sale and distribution recorded and traced to its source document
- The schedules behind the inventory and the interim and final accountings, ready for the attorney to file
- The estate's fiduciary income tax returns
- The same books carried into trust accounting when the estate funds a trust

Baratelli CPA & Accounting, PLLC
Our CPA-led team does the work in Baratelli Bankable, and a U.S. CPA reviews it.
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> This is a sample. The family, its companies and every name and figure are made up to show the work. The reports that follow are printed from these sample books in Baratelli Bankable.

What the estate holds

Estate of Eleanor R. Whitcombe · As of 10/31/2026 · Accrual basis

Printed from Baratelli Bankable · sample books · U.S. dollars

Account	Amount
Assets	
Operating checking	441,030.00
Brokerage account	1,803,280.00
Total assets	**2,244,310.00**
Liabilities	
Total liabilities	**0.00**
Equity	
Trust corpus (principal)	2,700,700.00
Distributions to beneficiaries	(450,000.00)
Total equity accounts	**2,250,700.00**
Net income, current year	(6,390.00)
Total equity	**2,244,310.00**
Total liabilities and equity	**2,244,310.00**

Income and expenses since the date of death

Estate of Eleanor R. Whitcombe · 03/15/2026 to 10/31/2026 · Accrual basis

Printed from Baratelli Bankable · sample books · U.S. dollars

Account	Amount
Income	
Interest and dividend income	40,880.00
Capital gains allocated to principal	12,480.00
Gain (loss) on sale of assets	(3,500.00)
Total income	**49,860.00**
Operating expenses	
Insurance	2,050.00
Professional fees	2,850.00
Funeral and burial expenses	14,900.00
Legal and tax fees	20,500.00
Utilities	1,200.00
Condominium association dues	5,750.00
Total operating expenses	**47,250.00**
Other expenses	
Fiduciary income tax	9,000.00
Total other expenses	**9,000.00**
Net income	**(6,390.00)**

Changes in estate principal

Estate of Eleanor R. Whitcombe · 03/15/2026 to 10/31/2026 · Accrual basis

Printed from Baratelli Bankable · sample books · U.S. dollars

	Trust corpus (principal)	Distributions to beneficiaries	Retained earnings	Total
Balance, 03/14/2026	**2,700,700.00**	**0.00**	**0.00**	**2,700,700.00**
Net income	0.00	0.00	(6,390.00)	(6,390.00)
Contributions	0.00	0.00	0.00	0.00
Distributions and draws	0.00	(450,000.00)	0.00	(450,000.00)
Balance, 10/31/2026	**2,700,700.00**	**(450,000.00)**	**(6,390.00)**	**2,244,310.00**

Estate checking account ledger

Estate of Eleanor R. Whitcombe · 03/14/2026 to 10/31/2026 · Accrual basis

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Date	Name / memo	Debit	Credit	Balance
Opening balance				0.00
03/14/2026	Inventory at date of death (Eleanor R. Whitcombe, died March 14, 2026)	84,250.00		84,250.00
03/30/2026	Funeral and burial expenses		14,900.00	69,350.00
04/05/2026	Condominium association dues, Unit 1204		1,150.00	68,200.00
04/15/2026	Probate attorney, retainer		12,500.00	55,700.00
04/20/2026	Utilities and insurance, Unit 1204		650.00	55,050.00
04/29/2026	Appraisal of condominium and personal property		2,850.00	52,200.00
05/05/2026	Condominium association dues, Unit 1204		1,150.00	51,050.00
05/12/2026	Transfer from brokerage account to estate checking	150,000.00		201,050.00
05/20/2026	Utilities and insurance, Unit 1204		650.00	200,400.00
06/05/2026	Condominium association dues, Unit 1204		1,150.00	199,250.00
06/18/2026	Creditor claims paid: final medical bills and credit card		22,950.00	176,300.00
06/20/2026	Utilities and insurance, Unit 1204		650.00	175,650.00
07/05/2026	Condominium association dues, Unit 1204		1,150.00	174,500.00
07/08/2026	Automobile sold (2022 sedan)	38,500.00		213,000.00
07/20/2026	Utilities and insurance, Unit 1204		650.00	212,350.00
08/05/2026	Condominium association dues, Unit 1204		1,150.00	211,200.00
08/20/2026	Utilities and insurance, Unit 1204		650.00	210,550.00
08/28/2026	Condominium sold: $742,000 less commissions and closing costs of $44,520	697,480.00		908,030.00
09/15/2026	Fiduciary income tax, estimated payment		9,000.00	899,030.00
09/30/2026	Partial distribution, one-third each, under Article IV of the will		450,000.00	449,030.00
10/14/2026	Probate attorney, fees through September		8,000.00	441,030.00