

PROBATE COURT OF CHESTER COUNTY, OHIO

ESTATE OF Robert W. Robertson, Deceased

Case No. 2011/198725

FIDUCIARY'S ACCOUNT
[R. C. 2109.30, 2109.301 and 2109.32]
[Executor's and Administrator's]

The fiduciary offers an account of the trust, given below and on the attached itemized statement of receipts and disbursements, and accompanying vouchers. The fiduciary states that the account is correct, and asks that it be approved and settled.

[Check one of the following four paragraphs]

- ☐ This is a partial account. A statement of the assets remaining in the fiduciary's hands is attached.
- ☒ This is a final account. A statement of the assets remaining in the fiduciary's hands for distribution to the beneficiaries is attached.
- ☐ This is an account of distribution and the fiduciary asks to be discharged upon its approval and settlement.
- ☐ This is a final and distributive account, and the fiduciary asks to be discharged from his trust upon its approval and settlement.
- ☐ This is a supplemental final account.

[Complete if this is a partial account, or if one or more accounts have previously been filed in the estate]

The period of this account is from January 10, 2011 to December 31, 2011

[Complete if applicable] [] Accounts previously filed in the estate, the accounting periods, and the fiduciary and attorney fees paid for each period are as follows:

Date Filed	Accounting Period	Fiduciary Fees Paid	Attorney Fees Paid
		\$	\$

Note:

2117.06(K) states: "The distributee may be liable to the estate up to the value of the distribution and may be required to return all or any part of the value of the distribution if a valid claim is subsequently made against the estate within the time permitted under this section.

2109.32(C) states: "The rights of any person with a pecuniary interest in the estate are not barred by approval of an account pursuant to division (A) and (B) of this section. These rights may be barred following a hearing on the account pursuant to section 2109.33 of the Revised Code.

This Account is recapitulated as follows:

RECEIPTS

Personal property of decedent [not sold]	\$ 423,895.83
Proceeds from sale of personal property	257,500.00
Real estate of decedent [not sold]	0.00
Proceeds from sale of real estate	0.00
Income	18,452.23
Other receipts	1,900.00
Total Receipts	\$ 701,748.06

DISBURSEMENTS

Fiduciary fees [this accounting period]	\$ 25,000.00
Attorney fees [this accounting period]	15,000.00
Other administration costs and expenses	0.00
Debts and claims against estate	1,500.00
Ohio and federal estate taxes	0.00
Personal property distributed in kind	7,500.00
Real property transferred	0.00
Other distributions to beneficiaries	10,000.00
Other disbursements	18,500.00
Total Disbursements	\$ 77,500.00

BALANCE REMAINING IN FIDUCIARY'S HANDS	\$ 624,248.06
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Attorney

State National Bank, NA

Date

John Q. Esquire

Date

ENTRY SETTING HEARING AND ORDERING NOTICE

The Court sets _____ at ____ o'clock ____M as the date and time for hearing the above account, and orders notice of the hearing to be given as provided by law and the Rules of Civil Procedure.

Date

Probate Judge

ESTATE OF ROBERT W. ROBERTSON

Balance per Inventory

Case No. 2011/198725

Value or Amount

Cash and Cash Equivalents		
National Bank, NA		
Checking A/C #15 82682		\$ 3,750.00
Total Cash and Cash Equivalents		\$ 3,750.00
No. of Shares	Stocks	
1,000	A C Moore Arts & Crafts Inc Common	\$ 77,000.00
1,500	Acorn Prods Inc., common	50,250.00
	Total Stocks	\$ 127,250.00
Face Amount	Bonds, Debentures & T-Bills	
500,000	Aetna Life & Casualty Note 6.375%, 3/15/2005	\$ 505,000.00
	Interest to Date of Death	10,270.83
	Total Bonds, Debentures & T-Bills	\$ 515,270.83
No. of Shares	Mutual Funds	
500	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds	\$ 22,625.00
	Total Mutual Funds	\$ 22,625.00
Tangible Personal Property		
Tangible Personal Property		\$ 7,500.00
Total Tangible Personal Property		\$ 7,500.00
Total Balance Per Inventory		\$ 676,395.83

John Q. Esquire
Executor

ESTATE OF ROBERT W. ROBERTSON**Receipts and Disbursements****[Attach to fiduciary's account]****Case No. 2011/198725****Value or Amount****Receipts****Income**

1/17/2011	A C Moore Arts & Crafts Inc Common Dividend on 1,000 Shares	\$ 230.00
1/31/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds Dividend on 500 Shares	62.50
2/28/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds Dividend on 501.5 Shares	62.50
3/15/2011	Aetna Life & Casualty Note 6.375%, 3/15/2005 Interest on 500,000 Face	5,666.67
3/31/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds Dividend on 502.95 Shares	62.50
4/16/2011	A C Moore Arts & Crafts Inc Common Dividend on 1,000 Shares	230.00
4/30/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds Dividend on 504.35 Shares	62.50
5/31/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds Dividend on 505.85 Shares	62.50
6/15/2011	Aetna Life & Casualty Note 6.375%, 3/15/2005 Interest on Sale	3,320.31
6/30/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds Dividend on 507.4 Shares	66.00
7/16/2011	A C Moore Arts & Crafts Inc Common Dividend on 1,000 Shares	230.00
7/31/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds Dividend on 509 Shares	66.00
8/31/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds Dividend on 510.5 Shares	66.00
9/30/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds Dividend on 512.02 Shares	66.00

FORM 13.1 - RECEIPTS & DISBURSEMENTS

Receipts and Disbursements (Continued)

Case No. 2011/198725

Value or Amount

Receipts

10/16/2011	Aetna Life & Casualty Note 6.375%, 3/15/2005 Interest on 250,000 Face	\$	7,968.75
10/31/2011	A C Moore Arts & Crafts Inc Common Dividend on 1,000 Shares		230.00
	Total Income		\$ 18,452.23

Other receipts

10/31/2011	Capital Gain Distribution on 0 Shares59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds		
	Inventory Value	\$	0.00
	Amount of Gain		750.00
			750.00
10/31/2011	Capital Gain Distribution on 0 Shares59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds		
	Inventory Value	\$	0.00
	Amount of Gain		1,150.00
			1,150.00
	Total Other receipts		\$ 1,900.00

Proceeds from sale of personal property

6/15/2011	Sale of 250,000 Face Aetna Life & Casualty Note 6.375%, 3/15/2005		
	Inventory Value	\$	252,500.00
	Amount of Gain		5,000.00
			257,500.00
	Total Proceeds from sale of personal property		\$ 257,500.00
	Total Receipts		\$ 277,852.23

Disbursements**Attorney fees [this accounting period]**

6/2/2011	Williams, Williams & Williams Legal fee, payment on account	\$	15,000.00
	Total Attorney fees [this accounting period]		\$ 15,000.00

Receipts and Disbursements (Continued)

Case No. 2011/198725

Value or Amount

Disbursements**Debts and claims against estate**

2/17/2011	St. Mary's Hospital Final bill	\$	1,500.00
Total Debts and claims against estate			\$ 1,500.00

Fiduciary fees [this accounting period]

9/29/2011	John Q. Esquire Executor's Commissions -Payment on account	\$	10,000.00
9/29/2011	State National Bank, NA Executor's Commissions -Payment on account		15,000.00
Total Fiduciary fees [this accounting period]			\$ 25,000.00

Other disbursements

3/14/2011	Cole's Funeral Parlor Funeral, Flowers	\$	8,500.00
3/23/2011	Jacob's Headstones Headstone		2,500.00
8/9/2011	Ronald McDonald, CPA Accounting fees		7,500.00
Total Other disbursements			\$ 18,500.00

Other distributions to beneficiaries

10/31/2011	Distribution of Cash to Elaine D. Robertson	\$	10,000.00
Total Other distributions to beneficiaries			\$ 10,000.00

Personal property distributed in kind

2/25/2011	Distribution of Tangible Personal Property to Elaine D. Robertson	\$	7,500.00
Total Personal property distributed in kind			\$ 7,500.00
Total Disbursements			\$ 77,500.00

John Q. Esquire

PROBATE COURT OF CHESTER COUNTY, OHIO

The estate assets remaining in the fiduciary's hands are recapitulated as follows:

Tangible personal property	\$ 0.00
Intangible personal property	\$ 624,248.06
Total personal property	\$ 624,248.06
Real estate	\$ 0.00
Total assets remaining in fiduciary's hands	<u>\$ 624,248.06</u>

Following is an itemized statement of estate assets remaining in the fiduciary's hands.

Item			Value or Amount
	Cash and Cash Equivalents		
	Advantus Money Mkt Fd Inc.	\$	158,000.00
	State Bank, NA Estate Account No. 12 77586 2		39,496.56
	Total Cash and Cash Equivalents	\$	197,496.56
No. of Shares	Stocks		
1,000	A C Moore Arts & Crafts Inc Common	\$	77,000.00
2,250	Acorn Prods Inc., common		50,250.00
500	Alliance Pharmaceutical Corp Common		17,250.00
250	Alliance Resource Partners LP		5,750.00
	Total Stocks	\$	150,250.00
Face Amount	Bonds, Debentures & T-Bills		
250,000	Aetna Life & Casualty Note 6.375%, 3/15/2005	\$	252,500.00
	Total Bonds, Debentures & T-Bills	\$	252,500.00
No. of Shares	Mutual Funds		
544.32	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds	\$	24,001.50
	Total Mutual Funds	\$	24,001.50
	Total	\$	624,248.06

John Q. Esquire
Executor

FORM 13.2 ASSETS REMAINING IN FIDUCIARY'S HANDS

ESTATE OF ROBERT W. ROBERTSON

Schedule of Purchases

Case No. 2011/198725

Investments Made			Cost
59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds			
1/31/2011	1.5 Shs.	Purchased via Reinvestment	\$ 62.50
2/28/2011	1.45 Shs.	Purchased via Reinvestment	62.50
3/31/2011	1.4 Shs.	Purchased via Reinvestment	62.50
4/30/2011	1.5 Shs.	Purchased via Reinvestment	62.50
5/31/2011	1.55 Shs.	Purchased via Reinvestment	62.50
6/30/2011	1.6 Shs.	Purchased via Reinvestment	66.00
7/31/2011	1.5 Shs.	Purchased via Reinvestment	66.00
8/31/2011	1.52 Shs.	Purchased via Reinvestment	66.00
9/30/2011	1.3 Shs.	Purchased via Reinvestment	66.00
10/31/2011	12.1 Shs.	Purchased via Reinvestment	750.00
10/31/2011	18.9 Shs.	Purchased via Reinvestment	1,150.00
Alliance Pharmaceutical Corp Common			
8/30/2011	500 Shs.	Purchased	23,000.00
Total Purchases			\$ 25,476.50

ESTATE OF ROBERT W. ROBERTSON

Capital Changes on Assets

Case No. 2011/198725

**Inventory
Value**

Exchanges and Stock Distributions

**A C Moore Arts & Crafts Inc
Common**

1/10/2011	1,000	Shs.	Received	\$ 77,000.00
	<u>1,000</u>	<u>Shs.</u>	On Hand	<u>\$ 77,000.00</u>

Acorn Prods Inc., common

1/10/2011	1,500	Shs.	Received	50,250.00
11/1/2011	750	Shs.	Received as a stock distribution Received to effect a 50% stock dividend	0.00
	<u>2,250</u>	<u>Shs.</u>	On Hand	<u>\$ 50,250.00</u>

59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds

1/10/2011	500	Shs.	Received	22,625.00
1/31/2011	1.5	Shs.	Income Reinvestment	62.50
2/28/2011	1.45	Shs.	Income Reinvestment	62.50
3/31/2011	1.4	Shs.	Income Reinvestment	62.50
4/30/2011	1.5	Shs.	Income Reinvestment	62.50
5/31/2011	1.55	Shs.	Income Reinvestment	62.50
6/30/2011	1.6	Shs.	Income Reinvestment	66.00
7/31/2011	1.5	Shs.	Income Reinvestment	66.00
8/31/2011	1.52	Shs.	Income Reinvestment	66.00
9/30/2011	1.3	Shs.	Income Reinvestment	66.00
10/31/2011			Return of principal	(1,100.00)
10/31/2011	12.1	Shs.	Cap gain reinvestment	750.00
10/31/2011	18.9	Shs.	Cap gain reinvestment	1,150.00
	<u>544.32</u>	<u>Shs.</u>	On Hand	<u>\$ 24,001.50</u>

**Aetna Life & Casualty Note
6.375%, 3/15/2005**

1/10/2011	500,000	Face	Received	505,000.00
6/15/2011	(250,000)	Face	Sold	(252,500.00)
	<u>250,000</u>	<u>Face</u>	On Hand	<u>\$ 252,500.00</u>

Capital Changes on Assets (Continued)**Case No. 2011/198725****Inventory
Value****Exchanges and Stock Distributions****Alliance Pharmaceutical Corp
Common**

8/30/2011	500	Shs.	Purchased	\$	23,000.00
9/28/2011			Spin Off to Alliance Resource Partners LP at the rate of 1/2 share of Alliance Resource Partners LP for each share of Alliance Pharmaceutical Corp held		(5,750.00)
	<u>500</u>	<u>Shs.</u>	<u>On Hand</u>	<u>\$</u>	<u>17,250.00</u>

Alliance Resource Partners LP

9/28/2011	250	Shs.	Received as Spin Off From Alliance Pharmaceutical Corp Common		5,750.00
	<u>250</u>	<u>Shs.</u>	<u>On Hand</u>	<u>\$</u>	<u>5,750.00</u>

Tangible Personal Property

1/10/2011			Received		7,500.00
2/25/2011			Distribution To Elaine D. Robertson		(7,500.00)
					<u> </u>