

SAMPLE_RI_11
First Account
Robert W. Robertson
January 10, 2011 To December 31, 2011
Summary

RECEIPTS:

Amount of Personal Estate According to Inventory	\$	676,625.83
Gains - Principal, as per Schedule A-1		6,900.00
Income Collected, as per Schedule A-2		18,222.23

TOTAL RECEIPTS	\$	701,748.06
-----------------------	-----------	-------------------

CHARGES:

Debts, as per Schedule B-1	\$	(1,500.00)
Funeral Expenses, as per Schedule B-2		(11,000.00)
Administration Expenses - Principal, as per Schedule B-3		(47,500.00)
Distributions - Principal, Schedule B-4		(7,500.00)
Distributions - Income, as per Schedule B-5		(10,000.00)

TOTAL CHARGES	\$	(77,500.00)
----------------------	-----------	--------------------

\$	624,248.06
-----------	-------------------

Principal on Hand, as per Schedule C-1		616,025.83
Income on Hand, as per Schedule C-2		8,222.23

\$	624,248.06
-----------	-------------------

ESTATE OF ROBERT W. ROBERTSON
MEMORANDUM
Amount of Personal Estate According to Inventory - Principal

Carrying Value
1/10/2011

Cash and Cash Equivalents			
	National Bank, NA		
	Checking A/C #15 82682	\$	3,750.00
No. of Shares	Stocks		
1,000	A C Moore Arts & Crafts Inc Common		77,000.00
	Dividend at Date of Death		230.00
1,500	Acorn Prods Inc., common		50,250.00
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
No. of Shares	Mutual Funds		
500	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds		22,625.00
Miscellaneous			
	Tangible Personal Property		7,500.00
	Total	\$	676,625.83

ESTATE OF ROBERT W. ROBERTSON
MEMORANDUM

Amount of Personal Estate According to Inventory - Principal

ESTATE OF ROBERT W. ROBERTSON

Schedule A-1

Gains - Principal

	Proceeds	Carrying Value	Gain
Sale			
250,000 Face			
06/15/2011			
Aetna Life & Casualty Note			
6.375%, 3/15/2005	\$ 257,500.00	\$ 252,500.00	\$ 5,000.00
Total Sale	\$ 257,500.00	\$ 252,500.00	\$ 5,000.00
Capital Gain Distribution			
10/31/2011			
59 Wall Str Fds Inc., U S Equity Fd.,			
Mutual Funds	\$ 750.00	\$ 0.00	\$ 750.00
10/31/2011			
59 Wall Str Fds Inc., U S Equity Fd.,	1,150.00	0.00	1,150.00
Mutual Funds			
Total Capital Gain Distribution	\$ 1,900.00	\$ 0.00	\$ 1,900.00
Total Gains	\$ 259,400.00	\$ 252,500.00	\$ 6,900.00

ESTATE OF ROBERT W. ROBERTSON

Schedule A-1

Gains - Principal

Page 1

ESTATE OF ROBERT W. ROBERTSON**Schedule A-2****Income Collected****Interest****Aetna Life & Casualty Note****6.375%, 3/15/2005**

3/15/2011	Interest on 500,000 Face	\$	15,937.50	
	Less accrued portion		(10,270.83)	
6/15/2011	Interest on Sale		3,320.31	
10/16/2011	Interest on 250,000 Face		7,968.75	
				<hr/>
				\$ 16,955.73
	Total Interest			<hr/>
				\$ 16,955.73

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

1/17/2011	Dividend on 1,000 Shares	\$	230.00	
	Less accrued portion		(230.00)	
4/16/2011	Dividend on 1,000 Shares		230.00	
7/16/2011	Dividend on 1,000 Shares		230.00	
10/31/2011	Dividend on 1,000 Shares		230.00	
				<hr/>
				\$ 690.00

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

1/31/2011	Dividend on 500 Shares	\$	62.50	
2/28/2011	Dividend on 501.5 Shares		62.50	
3/31/2011	Dividend on 502.95 Shares		62.50	
4/30/2011	Dividend on 504.35 Shares		62.50	
5/31/2011	Dividend on 505.85 Shares		62.50	
6/30/2011	Dividend on 507.4 Shares		66.00	
7/31/2011	Dividend on 509 Shares		66.00	
8/31/2011	Dividend on 510.5 Shares		66.00	
9/30/2011	Dividend on 512.02 Shares		66.00	
				<hr/>
				\$ 576.50
	Total Dividend			<hr/>
				\$ 1,266.50
	Total Income Collected			<hr/>
				\$ 18,222.23

ESTATE OF ROBERT W. ROBERTSON**Schedule A-2****Income Collected**

Page 1

ESTATE OF ROBERT W. ROBERTSON
Schedule B-1
Debts of Decedent

Date Paid			Amount Paid
	St. Mary's Hospital		
2/17/2011	Final bill	\$ 1,500.00	
			\$ 1,500.00
	Total Debts of Decedent		\$ 1,500.00

ESTATE OF ROBERT W. ROBERTSON
Schedule B-2
Funeral Expenses

Date Paid				Amount Paid
	Cole's Funeral Parlor			
3/14/2011	Funeral, Flowers	\$	8,500.00	
				\$
				8,500.00
	Jacob's Headstones			
3/23/2011	Headstone	\$	2,500.00	
				2,500.00
	Total Funeral Expenses			
				\$
				11,000.00

ESTATE OF ROBERT W. ROBERTSON
Schedule B-3
Administration Expenses - Principal

Date Paid				Amount Paid
	John Q. Esquire			
9/29/2011	Executor's Commissions	\$	10,000.00	
	-Payment on account			
			<hr/>	
			\$	10,000.00
	Ronald McDonald, CPA			
8/9/2011	Accounting fees	\$	7,500.00	
			<hr/>	
				7,500.00
	State National Bank, NA			
9/29/2011	Executor's Commissions	\$	15,000.00	
	-Payment on account			
			<hr/>	
				15,000.00
	Williams, Williams & Williams			
6/2/2011	Legal fee, payment on account	\$	15,000.00	
			<hr/>	
				15,000.00
	Total Administration Expenses - Principal			
			<hr/>	
			\$	47,500.00
			<hr/>	

ESTATE OF ROBERT W. ROBERTSON
Schedule B-4
Distributions - Principal

		Carrying Value	Market Value
Legacies			
Elaine D. Robertson			
2/25/2011	Tangible Personal Property	\$ 7,500.00	\$ 7,500.00
		<u>\$ 7,500.00</u>	<u>\$ 7,500.00</u>
Total To Or For Beneficiary		<u>\$ 7,500.00</u>	<u>\$ 7,500.00</u>
Total Legacies		<u>\$ 7,500.00</u>	<u>\$ 7,500.00</u>
Total Distributions and Legacies		<u><u>\$ 7,500.00</u></u>	<u><u>\$ 7,500.00</u></u>

ESTATE OF ROBERT W. ROBERTSON

Schedule B-5

Distributions - Income

		Carrying Value	Market Value
Elaine D. Robertson			
10/31/2011	Cash	\$ 10,000.00	\$ 10,000.00
		<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>
Total To Or For Beneficiary		<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>
Total Distributions		<u><u>\$ 10,000.00</u></u>	<u><u>\$ 10,000.00</u></u>

ESTATE OF ROBERT W. ROBERTSON

Schedule B-5

Distributions - Income

Page 1

ESTATE OF ROBERT W. ROBERTSON

Schedule C-1

Principal Assets Remaining on Hand

		Market Value		Carrying Value
		12/31/2011		
	Cash and Cash Equivalents			
	Advantus Money Mkt Fd Inc.	\$ 153,000.00	\$	153,000.00
	State Bank, NA Estate Account No. 12 77586 2	36,850.83		36,850.83
No. of Shares	Stocks			
1,000	A C Moore Arts & Crafts Inc Common	74,000.00		77,000.00
2,250	Acorn Prods Inc., common	51,000.00		50,250.00
500	Alliance Pharmaceutical Corp Common	24,000.00		17,250.00
250	Alliance Resource Partners LP	6,000.00		5,750.00
Face Amount	Bonds, Debentures & T-Bills			
250,000	Aetna Life & Casualty Note 6.375%, 3/15/2005	253,100.00		252,500.00
No. of Shares	Mutual Funds			
531	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds	23,000.00		23,425.00
	Total Balance on Hand	\$ 620,950.83	\$	616,025.83

ESTATE OF ROBERT W. ROBERTSON

Schedule C-1

Principal Assets Remaining on Hand

Page 1

ESTATE OF ROBERT W. ROBERTSON
Schedule C-2
Income Assets Remaining on Hand

		Market Value		Carrying Value	
		12/31/2011			
No. of Shares	Cash and Cash Equivalents				
	Advantus Money Mkt Fd Inc.	\$	5,000.00	\$	5,000.00
	State Bank, NA Estate Account No. 12 77586 2		2,645.73		2,645.73
	Mutual Funds				
	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds		612.72		576.50
Total Balance on Hand		\$	8,258.45	\$	8,222.23

ESTATE OF ROBERT W. ROBERTSON
MEMORANDUM
Principal Purchases

				Carrying Value
59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds				
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 Principal Purchases				\$ 24,900.00

ESTATE OF ROBERT W. ROBERTSON
MEMORANDUM
Income Purchases

				Carrying Value
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
Total Income Purchases				\$ 576.50

ESTATE OF ROBERT W. ROBERTSON
MEMORANDUM
Capital Changes On Principal Assets

				Carrying Value
A C Moore Arts & Crafts Inc Common				
01/10/2011	1,000	Shs.	Received	\$ 77,000.00
	1,000	Shs.	On Hand	<u>\$ 77,000.00</u>
Acorn Prods Inc., common				
01/10/2011	1,500	Shs.	Received	50,250.00
11/01/2011	750	Shs.	Received as a stock distribution Received to effect a 50% stock dividend	0.00
	2,250	Shs.	On Hand	<u>\$ 50,250.00</u>
59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds				
01/10/2011	500	Shs.	Received	22,625.00
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
	531	Shs.	On Hand	<u>\$ 23,425.00</u>
Aetna Life & Casualty Note 6.375%, 3/15/2005				
01/10/2011	500,000	Face	Received	505,000.00
06/15/2011	(250,000)	Face	Sold	(252,500.00)
	250,000	Face	On Hand	<u>\$ 252,500.00</u>
Alliance Pharmaceutical Corp Common				
08/30/2011	500	Shs.	Purchased	23,000.00
09/28/2011			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)

MEMORANDUM (Continued)

				Carrying Value
<hr/>				
	500	Shs.	On Hand	<hr/>
				\$ 17,250.00 <hr/>
Alliance Resource Partners LP				
09/28/2011	250	Shs.	Received as Spin Off From Alliance Pharmaceutical Corp Common	5,750.00
	<hr/>			
	250	Shs.	On Hand	<hr/>
				\$ 5,750.00 <hr/>
Decedent's Principal Residence				
01/10/2011			Received See rider attached	1,500,000.00
			On Hand	<hr/>
				\$ 1,500,000.00 <hr/>
Tangible Personal Property				
01/10/2011			Received	7,500.00
02/25/2011			Distribution To Elaine D. Robertson	(7,500.00)
				<hr/>

ESTATE OF ROBERT W. ROBERTSON

MEMORANDUM (Continued)

Capital Changes On Principal Assets

Page 2

ESTATE OF ROBERT W. ROBERTSON
MEMORANDUM
Capital Changes On Income Assets

				Carrying Value
59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds				
01/31/2011	1.5	Shs.	Income Reinvestment	\$ 62.50
02/28/2011	1.45	Shs.	Income Reinvestment	62.50
03/31/2011	1.4	Shs.	Income Reinvestment	62.50
04/30/2011	1.5	Shs.	Income Reinvestment	62.50
05/31/2011	1.55	Shs.	Income Reinvestment	62.50
06/30/2011	1.6	Shs.	Income Reinvestment	66.00
07/31/2011	1.5	Shs.	Income Reinvestment	66.00
08/31/2011	1.52	Shs.	Income Reinvestment	66.00
09/30/2011	1.3	Shs.	Income Reinvestment	66.00
			13.32 Shs.	\$ 576.50
			On Hand	