

ACCOUNTS FOR THE ESTATE

OF

SAMPLE

FOR THE PERIOD

FROM

NOVEMBER 23, 1998

TO

OCTOBER 18, 2002

SAMPLE ESTATE

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SAMPLE ESTATE

LIST OF ORIGINAL ASSETS AS AT NOVEMBER 23, 1998 (DATE OF DEATH)

<u>ASSET TYPE</u>	<u>VALUE</u>	HOW DISPOSED (See Cap. Rec. #)
BANK ACCOUNTS and FUNDS ON DEPOSIT		
Royal Bank of Canada	4,461.48	7
Royal Bank of Canada	173.11	6
Certificate of Deposit	1,559.03	2
MISCELLANEOUS		
Balance of Life Interest (Robert Lorne Doe Estate)	68,523.00	8
INVESTMENT PORTFOLIO		
Scotia McLeod	8,294,528.43	1, 3, 4, 5, 9, 10, 11, 15, 16
TOTAL ASSETS	<u><u>\$ 8,369,245.05</u></u>	

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RECONCILIATION

Capital Receipts	\$	9,958,443.92	
Capital Disbursements	\$	8,751,928.92	
Balance			\$ 1,206,515.00
Revenue Receipts	\$	488,877.21	
Revenue Disbursements	\$	39.08	
Balance			<u>\$ 488,838.13</u>
Total Credit Balance			\$ 1,695,353.13
Amount Invested			\$ 1,689,194.07
Balance After Investments			\$ 6,159.06
Amount in Bank			\$ 6,159.06
Difference			<u><u>\$ 0.00</u></u>

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CAPITAL RECEIPTS

<u>Item No.</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
1	15-Mar-99	ScotiaMcLeod Inc. Received Estate fees payable to Minister of Finance	121,000.00
2	10-May-99	First Union National Bank of Canada	1,559.03
3	01-Jun-99	Value of investments transferred "in specie" to four charities - see CD Items No. 11, 12, 13, 14	6,218,021.10
4	11-Jun-99	Cash received from ScotiaMcLeod Inc. representing cash on hand and from sale of some securities	2,021,151.69
5	18-Jun-99	Cash received from ScotiaMcLeod Inc. representing cash on hand and from sale of some securities	250,000.00
6	07-Jul-99	Royal Bank of Canada	173.11
7	07-Jul-99	Royal Bank of Canada	4,461.48
8	14-Jul-99	Canada Trust -balance of life interest - Estate of Herbert Lorne Sheppard	68,523.00
9	06-Aug-99	Cash received from ScotiaMcLeod Inc. representing cash on hand and from sale of some securities	271,855.64
10	17-Aug-99	Cash received from ScotiaMcLeod Inc. representing cash on hand and from sale of some securities	12,000.00
11	04-Nov-99	ScotiaMcLeod Inc. Cash received from, representing cash on hand and from sale of some securities	21,793.46
12	09-Nov-99	Receiver General for Canada - Refund for Revenue Canada re Taxation Refund	1,515.34
13	06-Dec-99	Mount Pleasant Group of Cemeteries	148.12
14	06-Dec-99	Revenue Canada re Taxation Refund	459,281.91
15	18-Feb-00	ScotiaMcLeod Inc. Cash received from, representing cash on hand and from sale of some securities	22,880.76
16	20-Aug-02	Capital of account received from Scotia McLeod (819,260.66 - less dividends and interest earned -- see revenue receipts)	484,079.28
Total Receipts			\$ 9,958,443.92

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CAPITAL DISBURSEMENTS

<u>Item No.</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
1	22-Mar-99	Estate fees - Cheque made payable to Minister of Finance by ScotiaMcLeod	\$ 121,000.00
2	18-Jun-99	Beneficiary #1 - Bequest (Chq 005)	25,000.00
3	21-Jun-99	Toronto Kiwanis - Bequest (certified cheque)	1,000,000.00
4	21-Jun-99	Beneficiary #2 - Bequest (Chq 009)	10,000.00
5	29-Jun-99	Beneficiary #3 - Bequest (Chq 101)	10,000.00
6	29-Jun-99	Beneficiary #4 - Bequest (Chq 006)	25,000.00
7	29-Jun-99	Beneficiary #5 - Bequest (Chq 008)	10,000.00
8	1-Jun-99	Bequest of Capital Properties to the Canadian Mental Health Association (As of April 30, 1999) (from ScotiaMcLeod Account)	1,554,505.28
9	1-Jun-99	Bequest of Capital Properties to the Salvation Army (As of April 30, 1999) (from ScotiaMcLeod Account)	1,554,505.28
10	1-Jun-99	Bequest of Capital Properties to the Canadian Cancer Society (As of April 30, 1999) (from ScotiaMcLeod Account)	1,554,505.28
11	1-Jun-99	Bequest of Capital Properties to the Canadian National Institute for the Blind (As of April 30, 1999) (from ScotiaMcLeod Account)	1,554,505.26
12	5-Jul-99	Beneficiary #6 - (Chq 004)	50,000.00
13	6-Jul-99	Legal Fees (Chq 001)	485.99
14	9-Jul-99	Beneficiary #7 - Bequest (Chq 102)	10,000.00
15	8-Jul-99	Beneficiary #8 - Bequest (Chq 007)	20,000.00
16	9-Jul-99	Beneficiary #9 - Bequest (Chq 002)	50,000.00
17	13-Jul-99	Beneficiary #10 - Bequest (Chq 104)	10,000.00
18	19-Jul-99	Beneficiary #11 - Bequest (Chq 003)	50,000.00
19	27-Jul-99	Beneficiary #12 - Bequest (Chq 103)	10,000.00
20	28-Jul-99	Beneficiary #13 - (Chq 107)	5,000.00
21	4-Aug-99	Beneficiary #14 - (Chq 106)	5,000.00
22	4-Aug-99	Beneficiary #15 - Bequest (Chq 105)	5,000.00
23	24-Aug-99	Beneficiary #16 - (Chq 10)	10,000.00
24	9-Nov-99	Receiver General - return of Old Age Supplement payment (Received in December 1998) (Chq 110)	410.82
25	10-Dec-99	KPMG - accounting fee (Chq 111)	1,284.00
26	29-Dec-99	KPMG - accounting fee (Chq 112)	11,770.00
27	21-Jul-00	KPMG - accounting fee (Chq 114)	5,457.00
28	27-Jul-00	Kiwanis - bequest (chq#113)	1,000,000.00

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CAPITAL DISBURSEMENTS

<u>Item No.</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
29	17-Oct-00	Canadian Mental Health Association (Chq 116)	19,985.01
30	18-Oct-00	Salvation Army (Chq 120)	19,985.00
31	19-Oct-00	Canadian Cancer Society (Chq 115)	19,985.00
32	31-Oct-00	Canadian National Institute for the Blind (Chq 117)	19,985.00
33	10-Jan-01	KPMG - accounting fee (Chq 118)	7,490.00
34	21-Nov-01	KPMG - accounting fee (Chq 119)	1,070.00
Total Disbursements			<u>\$ 8,751,928.92</u>

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REVENUE RECEIPTS

<u>Item #</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
1	31-May-99	The Toronto Dominion Bank- interest	0.05
2	30-Jun-99	TD Bank - interest	39.43
3	30-Jul-99	TD Bank - interest	24.68
4	31-Aug-99	TD Bank - interest	28.78
5	30-Sep-99	TD Bank - interest	23.48
6	29-Oct-99	TD Bank - interest	24.26
7	30-Nov-99	TD Bank - interest	26.00
8	31-Dec-99	TD Bank - interest	21.58
9	31-Jan-00	TD Bank - interest	10.26
10	29-Feb-00	TD Bank - interest	4.16
11	31-Mar-00	TD Bank - interest	4.25
12	28-Apr-00	TD Bank - interest	4.11
13	31-May-00	TD Bank - interest	4.25
14	30-Jun-00	TD Bank - interest	4.11
15	31-Jul-00	TD Bank - interest	20.52
16	31-Aug-00	TD Bank - interest	3.79
17	29-Sep-00	TD Bank - interest	3.67
18	31-Oct-00	TD Bank - interest	3.57
19	30-Nov-00	TD Bank - interest	0.62
20	29-Dec-00	TD Bank - interest	0.20
21	31-Jan-01	TD Bank - interest	0.49
22	28-Feb-01	TD Bank - interest	0.55
23	30-Mar-01	TD Bank - interest	0.27
24	30-Apr-01	TD Bank - interest	0.26
25	31-May-01	TD Bank - interest	0.27
26	29-Jun-01	TD Bank - interest	0.26
27	30-Jul-01	TD Bank - interest	0.27
28	31-Aug-01	TD Bank - interest	0.27
29	28-Sep-01	TD Bank - interest	0.26
30	31-Oct-01	TD Bank - interest	0.27
31	30-Nov-01	TD Bank - interest	0.23
32	31-Dec-01	TD Bank - interest	0.18
33	31-Jan-02	TD Bank - interest	0.18
34	28-Feb-02	TD Bank - interest	0.16

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REVENUE RECEIPTS

<u>Item #</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
35	28-Mar-02	TD Bank - interest	0.18
36	30-Apr-02	TD Bank - interest	0.17
37	31-May-02	TD Bank - interest	0.18
38	28-Jun-02	TD Bank - interest	0.17
39	31-Jul-02	TD Bank - interest	0.18
40	30-Aug-02	TD Bank - interest	2.42
41	20-Aug-02	Interest Earned on ScotiaMcLeod Investment	193,747.00
42	20-Aug-02	Dividends Earned on ScotiaMcLeod Investment	141,434.38
43	08/30/02	Interest Earned on TD Asset Management	147,453.70
44	09/30/02	TD Bank - interest	0.17
45	10/18/02	Received from Scotia McLeod - August interest	45.17
46	30-Aug-02	Interest Earned on TD Asset Management	2,327.35
47	30-Sep-02	Interest Earned on TD Asset Management	3,610.45
Total Revenue Receipts			\$ 488,877.21

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REVENUE DISBURSEMENTS

<u>Item No.</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
1	17-May-99	Cheque charges	19.54
2	17-May-99	Cheque charges	19.54
Total Revenue Disbursements			<u><u>\$39.08</u></u>

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LIST OF UNREALIZED ORIGINAL ASSETS **as at August 20, 2002 (End of Accounting Period)**

NONE	\$	-
Total	\$	-

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INVESTMENT ACCOUNT

<u>Item No.</u>	<u>Date</u>	<u>Description</u>	<u>Investment Purchased</u>	<u>Investment Redeemed</u>
1	11-Jun-99	Purchase TD Asset Management Inc. Money Market Fund	\$ 2,000,000.00	
2	18-Jun-99	Partial redemption TD Asset Management Inc. Money Market Fund		\$ 800,000.00
3	29-Jun-99	Partial redemption TD Asset Management Inc. Money Market Fund		200,000.00
4	30-Jun-99	Interest Reinvestment	3,467.69	
5	12-Jul-99	Partial redemption TD Asset Management Inc. Money Market Fund		150,000.00
6	30-Jul-99	Interest Reinvestment	3,376.61	
7	06-Aug-99	Purchase TD Asset Management Inc. Money Market Fund	271,855.64	
8	17-Aug-99	Purchase TD Asset Management Inc. Money Market Fund	12,000.00	
9	31-Aug-99	Interest Reinvestment	4,276.83	
10	30-Sep-99	Interest Reinvestment	4,285.64	
11	29-Oct-99	Interest Reinvestment	4,205.07	
12	30-Nov-99	Interest Reinvestment	4,738.36	
13	07-Dec-99	Purchase TD Asset Management Inc. Money Market Fund	200,000.00	
14	07-Dec-99	Purchase TD Asset Management Inc. Money Market Fund	250,000.00	
15	07-Dec-99	Purchase TD Asset Management Inc. Money Market Fund	50,000.00	
16	31-Dec-99	Interest Reinvestment	6,245.28	
17	20-Jan-00	Purchase TD Asset Management Inc. Money Market Fund	109,805.51	
18	31-Jan-00	Interest Reinvestment	6,970.11	
19	18-Feb-00	Purchase TD Asset Management Inc. Money Market Fund	22,880.76	
20	29-Feb-00	Interest Reinvestment	6,850.72	
21	31-Mar-00	Interest Reinvestment	7,529.37	
22	28-Apr-00	Interest Reinvestment	6,961.93	
23	31-May-00	Interest Reinvestment	8,555.69	

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<u>Item No.</u>	<u>Date</u>	<u>Description</u>	<u>Investment Purchased</u>	<u>Investment Redeemed</u>
24	30-Jun-02	Interest Reinvestment	8,183.52	
25	20-Jul-00	Partial redemption TD Asset Management Inc. Money Market Fund		500,000.00
26	20-Jul-00	Partial redemption TD Asset Management Inc. Money Market Fund		500,000.00
27	31-Jul-00	Interest Reinvestment	6,944.06	
28	31-Aug-00	Interest Reinvestment	3,949.85	
29	29-Sep-00	Interest Reinvestment	3,716.26	
30	13-Oct-00	Partial redemption TD Asset Management Inc. Money Market Fund		40,000.00
31	31-Oct-00	Interest Reinvestment	4,012.22	
32	30-Nov-00	Interest Reinvestment	3,713.30	
33	29-Dec-00	Interest Reinvestment	3,599.30	
34	09-Jan-01	Partial redemption TD Asset Management Inc. Money Market Fund		10,000.00
35	31-Jan-01	Interest Reinvestment	4,037.90	
36	28-Feb-01	Interest Reinvestment	3,328.79	
37	30-Mar-01	Interest Reinvestment	3,367.87	
38	30-Apr-01	Interest Reinvestment	3,277.12	
39	31-May-01	Interest Reinvestment	3,147.05	
40	29-Jun-01	Interest Reinvestment	2,871.88	
41	31-Jul-01	Interest Reinvestment	3,107.83	
42	31-Aug-01	Interest Reinvestment	2,872.98	
43	28-Sep-01	Interest Reinvestment	2,468.49	
44	31-Oct-01	Interest Reinvestment	2,653.06	
45	30-Nov-01	Interest Reinvestment	1,995.27	
46	31-Dec-01	Interest Reinvestment	1,743.28	
47	31-Jan-02	Interest Reinvestment	1,448.22	
48	28-Feb-02	Interest Reinvestment	1,434.59	
49	31-Mar-02	Interest Reinvestment	1,447.17	
50	30-Apr-02	Interest Reinvestment	1,656.47	
51	31-May-02	Interest Reinvestment	1,622.20	

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<u>Item No.</u>	<u>Date</u>	<u>Description</u>	<u>Investment Purchased</u>	<u>Investment Redeemed</u>
52	28-Jun-02	Interest Reinvestment	1,529.67	
53	Jul-Aug-02	Interest Reinvestment	1,862.05	
54	20-Aug-02	Purchase TD Asset Management Inc. Money Market Fund	819,260.66	
55	30-Aug-02	Interest Reinvestment	2,327.35	
56	30-Sep-02	Interest Reinvestment	3,610.45	
		Subtotal	\$ 3,889,194.07	\$ 2,200,000.00
		Balance Invested		1,689,194.07
		Totals	\$ 3,889,194.07	\$ 3,889,194.07

SAMPLE ESTATE

LIST OF ESTATE TRUSTEES INVESTMENTS ON HAND AS AT AUGUST 20, 2002 (End of Period)

TD Money Market Fund	\$	1,689,194.07
Total	<u>\$</u>	<u>1,689,194.07</u>

SAMPLE ESTATE

STATEMENT OF COMPENSATION

CAPITAL

Receipts	\$	9,958,443.92	x 2.5%	\$	248,961.10
Disbursements	\$	8,751,928.92	x 2.5%	\$	<u>218,798.22</u>
Total Capital Compensation				\$	467,759.32

REVENUE

Receipts	\$	488,877.21	x 2.5%	\$	12,221.93
Disbursements	\$	39.08	x 2.5%	\$	<u>0.98</u>
Total Revenue Compensation				\$	12,222.91

Compensation on Funds Not Yet Disbursed

Balance in account (TD Asset Management)	\$	1,689,194.07	x 2.5%	\$	42,229.85
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CARE AND MANAGEMENT

Calculation of Average Annual Market Value

Original Assets	\$	8,369,245.05			
Assets at end of Accounting Period	\$	<u>1,695,353.13</u>			
Total	\$	10,064,598.18			
Average	\$	5,032,299.09			
Average Annual Market Value	\$	5,032,299.09			
x .4%	\$	20,129.20			
Number of Years		3.93			
Total Care and Management	\$	79,107.74			

Summary of Total Compensation

Capital	\$	467,759.32			
Revenue	\$	12,222.91			
Funds not yet disbursed	\$	42,229.85			
Care and Management	\$	<u>79,107.74</u>			
Total Compensation Claimable	\$	601,319.82			
GST	\$	42,092.39			

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TOTAL COMPENSATION + GST

\$ 643,412.21

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LIST OF LIABILITIES AUGUST 15, 2002 (end of accounting period)

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Legal Fees #1	\$ 55,000.00
Legal Fees #2	8,011.20
Contingent Legals	2,500.00
TOTAL LIABILITIES	\$ 65,511.20

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STATEMENT OF DISTRIBUTION

Value of Assets as at August 31, 2002	\$	1,689,369.99
Holdback of funds - Liabilities	\$	(65,511.20)
Executors' Compensation	\$	(643,412.21)
Total available for distribution:	<u>\$</u>	<u>980,446.58</u>

SCHEME OF DISTRIBUTION

Name of Beneficiary

The Canadian Cancer Society (Ontario Division	\$	245,111.65
The Governing Council of the Salvation Army, in Canada	\$	245,111.65
The Canadian Mental Health Association (Metropolitan Toronto Branch)	\$	245,111.65
Canadian National Institute for the Blind - Ontario Division	\$	245,111.65
	<u>\$</u>	<u>980,446.58</u>