

STATE OF INDIANA)
)ss:
COUNTY OF LAKE)

IN THE CIRCUIT COURT OF LAKE COUNTY
PROBATE DIVISION
SITTING AT CROWN POINT, INDIANA

IN THE MATTER OF)
ROBERT P. BOLIN,)
Deceased.)

Cause No.: 45C01-0807-EU-00188

PRELIMINARY OBJECTION TO REVISED FINAL ACCOUNTING

DAVID BOLIN, by counsel, asserts the following objections to the Revised Final Account filed with the Clerk of the Court on June 29, 2010 pursuant to I.C. 29-1-16-7 as follows:

1. Objections to Assets:

a. Estate Bank Accounts

In her Inventory filed with the Court on September 22, 2009, the Personal Representative indicated that there was interest accrued on an estate bank account in the amount of \$403.03 from April - September, 2008.

However, the Personal Representative has failed to account for any such accounts or disclose their whereabouts. Moreover, these materials were requested in discovery from the Personal Representative, which the Personal Representative has declined to respond to.

Interest yielded of \$403.03 for five months, assuming 1.9% interest, would suggest an account of at least \$48,363.60 that has not been accounted for.

b. Interest Since Sale of the Home

Presumably, the amounts that the Personal Representative lists as available for distribution have been in existence since the property sold last year. However, the Personal Representative has not disclosed where such funds were held or what interest those funds accrued.

2. Objections to Disbursements:

a. George Gancarz - Decedent's 24 hour medical caretaker

The Personal Representative has appeared to disburse to Mr. Gancarz some \$3,600 apparently for medical services prior to the decedent's passing. However, the Personal Representative has failed to provide any



X

1. Objections to assets:

a. Estate bank accounts

Any interest income reflected in the Executrix's Inventory as filed with this Court on or about the 22nd day of September, 2009, was made in error. This estate has earned no interest income on the estate's bank account.

b. Interest since sale of the home

No interest income has been earned by this estate on any funds held by this estate.

2. Objections to disbursements:

a. George Gancarz – decedent's 24 hour medical caretaker

Three Thousand Six Hundred Dollars (\$3,600.00) was paid to George Gancarz after the decedent's death as severance pay to the caretaker. The amount paid to George Gancarz was agreed to by all heirs of this estate prior to the disbursement being made by the Personal Representative.

b. Burden Funeral Home – funeral services

A copy of the decedent's funeral home invoice is attached hereto and made a part hereof as Exhibit "B." David Bolin, and all heirs of this estate were present at the time the funeral arrangements were made for the burial of their father.

c. Cedar Lake Florist – funeral expense

A copy of the invoice for funeral flowers is attached hereto and made a part hereof as Exhibit "C." David Bolin, was present with the family at the floral shop at the time the funeral flowers were ordered.

The Personal Representative attaches hereto and makes a part hereof, marked as Exhibit "B," a schedule showing property and money chargeable to her, including all property previously inventoried herein, adjustments to such inventory, additional property coming into her hands and income received by her during the period from July 17, 2008 through August 31, 2010.

The Personal Representative attaches hereto and makes a part hereof, marked as Exhibit "C," with receipts attached, a schedule showing the disbursements made by her for which credit is claimed.

The Personal Representative attaches hereto and makes a part hereof, marked as Exhibit "D," a recapitulation of the charges against her and the credits claimed by her and showing the balance of the assets of the estate in her hands and undistributed.

The Personal Representative attaches hereto and makes a part hereof, marked as Exhibit "E," a schedule showing previous distributions of assets of the estate and the proposed distribution of the balance of assets of the estate.

IV. Administration.

A. No inheritance tax was due and an Order Waiving the Requirement of Filing Indiana Inheritance Tax Return and Determining No Tax Due was entered by this Court on January 8, 2009.

B. No United States Estate Tax was due with respect to this estate.

C. All Indiana adjusted gross income tax due from the decedent or his estate with respect to income received on or before January 31, 2010 has been reported by appropriate tax returns and the amount of tax due, if any, has been paid. It may be necessary for the Personal Representative to file a final Indiana adjusted gross income tax return with respect to income received by the estate during the current year beginning January 1, 2010; however, since all of

EXHIBIT "C"

DISBURSEMENTS

PROVIDER	TYPE OF SERVICE	AMOUNT
All State Appraisal	Appraisal of decedent's home	\$350.00
State Farm Insurance Co.	Insurance on decedent's automobile	164.00
George Gancarz	Decedent's 24 hour medical caretaker	3,600.00
Burdan Funeral Home	Funeral services	9,078.00
Cedar Lake Florist	Funeral expense	340.00
Teibel's	Funeral luncheon	1,560.00
Elmwood Cemetery	Memorial marker	125.00
Carpetland	Replace carpet in preparation for sale of decedent's residence	795.00
Bruce's Septic	Repairs in preparation for sale of decedent's residence	95.00
Ideal Plumbing	Repairs of gas leak in decedent's residence	165.00
South Shore Improvement	Lake Rights Association Annual Fee	140.00
State Farm Insurance Co.	Homeowners insurance on decedent's residence (\$474.00 and \$759.00)	1,233.00
Comcast	Cable service at decedent's residence from 4/15/08 to 4/29/09	0.00
Sun Times and The Times	Newspapers decedent received	0.00
AT&T	Telephone services at decedent's residence (4/15/08 to 7/11/09)	1,108.00
NIPSCO	Utilities at decedent's residence (4/15/08 to 5/10/09)	4,502.00
Town of Cedar Lake	Garbage services at decedent's residence (4/15/08 to 7/16/09)	1,107.00
St. Margaret Mercy Healthcare Centers	Expense of decedent's last illness	52.00
Apria Healthcare	Expense of decedent's last illness	50.00
Miramend Revenue Group	Expense of decedent's last illness	144.00
George Gancarz	Labor and various miscellaneous purchases made for repairs to decedent's residence, including living room, kitchen floors and bathroom	11,726.00
Terry Hansen	Reimburse for labor and various miscellaneous purchases made for repairs to decedent's residence – drywall and paint kitchen walls	1,800.00

David Bolin	Reimburse for various miscellaneous purchases made for repairs decedent's residence – material for kitchen floor, kitchen cabinets, kitchen counter tops, lighting	2,097.00
Indiana Dept of Revenue	2008 State Income Tax Payment	54.00
Krieg DeVault LLP	Administrative costs	282.14
Krieg DeVault LLP	Legal fees	12,000.00
Lake County Treasurer	2007 Property Tax on decedent's residence	845.00
Lake County Treasurer	2008 Property Tax on decedent's residence	766.67
Town of Cedar Lake	Sanitation/disposal at decedent's residence	216.50
Margaret Zemkewicz	Personal representative's fee	4,000.00
	TOTAL DISBURSEMENTS:	<u>\$58,395.31</u>

EXHIBIT "D"

RECAPITULATION

Property and Receipts

\$107,459.17

Disbursements

<58,395.31>

BALANCE

\$49,063.86

EXHIBIT "B"

RECEIPTS	AMOUNT
Indiana Department of Revenue (state income tax refund)	288.00
Internal Revenue Service (federal income tax refund)	233.00
Internal Revenue Service (federal income tax refund)	600.00
Decedent's 1997 Mercury Tracer automobile	750.00
Decedent's personal property and furnishings	5,900.00
Proceeds from sale of decedent's residence, 14515 Lake Shore Drive, Cedar Lake, Indiana	98,584.20
State Farm Insurance (refund of premium of homeowner's insurance on decedent's residence)	567.74
NIPSCO (refund of unused utility charges at decedent's residence)	210.23
Internal Revenue Service (refund due on decedent's 2008 federal income tax)	<u>326.00</u>
	<u>\$107,459.17</u>
TOTAL RECEIPTS:	

- l. Establish full accounting as result of supervised administration.
- m. Assist in reporting of stolen property of estate.
- n. Manage unfounded objections to final account made by David Bolin.
- o. Respond to discovery requests pertaining to matters outside probate estate required by David Bolin.

5. That said Personal Representative is now in the process of winding up the affairs of the estate in order to make final distribution and to close said estate, and in connection therewith, it is necessary that the fees of said Personal Representative and her attorney be determined and allowed by the Court.

6. That the total value of the estate for the purposes of the inventory of the estate is approximately One Hundred Seven Thousand Four Hundred Fifty Nine and 17/100th Dollars (\$107,459.17), and the value of the estate for Indiana inheritance tax purposes is approximately Two Hundred Six Thousand Two Hundred Nine and 69/100th Dollars (\$206,209.69).

7. That neither the Personal Representative nor her attorney have received any

\$206,209.69	- Value of estate for Indiana income tax purposes.
- \$107,459.17	- Value of estate for inventory purposes.
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\$ 98,750.52	- Missing and unaccounted for.

said attorney the sum of sixteen thousand eight hundred eighty eight and

(\$16,888.64) is reasonable, in that the attorney's office has over eighty (80) hours devoted to the legal, tax, distribution, accounting, and auditing aspects of this estate. In addition to hours of time devoted to this estate, the Personal Representative's attorney has incurred and paid legal expenses in the amount of Two Hundred Thirty Two and 14/100th Dollars (\$232.14) for