

Description: Settlement of the estate of Edward Potts(d. 1846)
Loudoun Co., VA Will Book 2K, Pages 166 - 177

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Edward Potts' Estate accounts Continued

		Debit			
1848		To amt of bills this year	36 32		
		" Cash p ^d J ^r & P ^r Gault paid acct (omitted)	8 15		
		" " " Commission for settling	3 00		
		" 5 per cent Commission	157 57		
		" Balance to Credit	8320 41		
			<u>8545 45</u>		
		Credit			
1848	Jan'y 1	By balance to debit	3394 05		
	April 8	" Cash of S. Marmaduke 2 nd payment on Heavil's Lot	367 00		
	May 5	" " " J ^r & S ^r L ^r note app ^d	370 40		
	Aug ^t 1	" " " W. Osburn 2 nd payment on Land	2414 00		
		" 1 year Int on bal of 1847			323 64
			<u>8545 45</u>		
		Debit			
1849		To 5 per cent Commission	6 18		
		" Balance to Credit	8437 95		
			<u>8444 13</u>		
		Credit			
1849	Jan'y 1	By balance to debit	8320 41		
	May 8	" Cash of Ezekiel Potts note app ^d	14 20		
	Sept 1	" " " S. M ^r & H ^r 2 nd small do	109 52		
		By 1 year Int on bal of 1848			199 22
			<u>8444 13</u>		
		Debit			
1850	March 20	To Cash p ^d Mutual Fire Insurance Co	4 45		
		" " " S. M ^r & H ^r 2 nd Tax on Dixon Tr st	6 38		
		" " " Clerks & Sheriff fee bill	10 62		
		To 5 per cent Commission	130 31		
		To Balance to Credit	10892 57		
			<u>11044 27</u>		
		Credit			
1850	Jan'y 1 st	By Balance to debit	8437 95		
	Nov 29	" Cash of W. Osburn 3 rd payment on Land & Int	2606 32		
		By 1 year Int on bal of 1849			506 27
			<u>11044 27</u>		1446 71
		Debit			
1851	Octo 27	To Cash p ^d John Janney on fee in writ case pr Reets	50 00		
	" " "	" " " Robert C. Scott do do	50 00		
	" " "	" " " D. Hixon 2 ^d Tax bill	2 01		
	" " "	" " " do fee bill	2 00		
	" " "	" " " S. M ^r & H ^r do	40		
	" " "	" " " S. P. Knox do	70		
		" Balance to Credit	10757 40		
			<u>10892 57</u>		
		Credit			
1851	Jan'y 1	By balance to debit	1032 57		1446 71
		By 1 year Int on bal of 1850			623 53
			<u>1032 57</u>		

Rolls Edwards Estate account (Continued)

1832	Sept 9	To Cash p ^d Knight & Clemering proved acct	11 16	
	Oct -	" " " G. V. Eskridge fee bill	1 95	
	" "	" " " S. P. Knox "	3 71	
	" "	" " " H. Mason D ^r "	1 40	
	" "	" " " S. M. Linton D ^r "	1 20	
	" "	" 5 percent Commission	10 01	
	" "	" Balance to Credits	1958 32	
			1958 75	
1832		Credits		
Jan'y	1	By balance to debits	1957 40	
March	9	" Cash of J. McAlhany, white, note app ^d	250 35	
		" 1 year Int on bal of 1831		647 04
			1987 75	
1833		Debit		
Oct	12	To Cash p ^d Self & Dale for attending to taking acct	10 00	
Dec ^r	1	" " " H. Mason D ^r Tax acct	2 58	
"	"	" " " S. P. Knox fee bill	20	
"	"	" " " S. P. Knox do	8 64	
"	"	" " " S. M. Linton D ^r "	1 40	
	"	" Balance to Credits	1940 50	
			1958 32	
1833		Credits		
Jan'y	1	By balance to debits	1958 32	
		By 1 year int. on bal of 1832		657 49
			1958 32	
1834		Debit		
April	27	To Cash paid G. Scott bal of fee in Will case	75 00	
		" " " Sundry Disburse in will case	7 50	
June	1	" " " John Janning bal fee in do 9 ^o	85 00	
		" Balance to Credits	1072 70	
			1940 50	
1834		Credits		
Jan'y	1 ^o	By balance to debits	1940 50	
June	1	" 5 ^o Int on bal of 1833		273 57
			1940 50	
		Debit		
		To Cash p ^d J. P. Hull witness in will case	1 30	
		" " " S. P. Knox fee bill	6 02	
		" " " H. Mason D ^r "	1 80	
		" " " S. M. Linton "	60	
		" 5 percent Commission on \$1006.28	50 31	
		" statement of Int on \$1000 00 1 year		480 00
		" Balance to Credits	11719 95	3217 55
			11778 98	
		Credits		
		By balance to debits	11772 70	
		" amt of E. Rolts note & Ch ^g app ^d	275 60	

(Continued on p. 169)

Peter Edwards Estate account Continued

	By amt of Jas ^{rs} Albany note & amt app ^d	163 28	
	" Bal on John Jones	217 40	
	By amt in Knight & Cleland's charge 4 th app ^d 1847	50 00	
	By interest on same		19 25
		1177 98	3677 53
	By Balance to debits	1177 93	3317 55
		add interest	
		\$ 14937 50	
	Deduct half the personalty fee acc ^d (1/2) p ^o to widow	2674 56	
	also 2 p ^o Cent's State tax	1552 94	
		245 25	
	By balance for distribution	12017 69	
1846	Letters		
	To amt of disbursements this year to July	69 44	
	To Commission	40 20	
	" Balance to Credits	694 80	
		\$804 46	
			Credits
1845	July 21 By Cash found on hand	706 27	
1846	Jan ^y 1 " " of Cannon Reed note app ^d	18 19	
		\$804 46	
			Debit
1847	Jan ^y 1 To amt of disb ^{ts} from July	65 06	
	" Commission	56 46	
	" Balance to Credits	1702 49	
		1824 01	
			Credits
July 21	By balance to debits	694 80	
Aug st 20	" amt of first sale of personalty	1129 21	
	By 7 years interest on bal of 1846		20 84
		1824 01	
			Debit
Dec ^r 31	To amt of disb ^{ts} this year	21 05	
	" Commission	46 16	
	" Balance to Credits	2538 56	
		2625 77	
1847			Credits
Jan ^y 1	By balance to debits	1702 49	
Jan ^y 1	" amt of receipt of personalty	923 23	
Dec ^r 31	" 1 years ints on bal of 1847		112 14
		2625 77	
			Debit
1848	Dec ^r 31 To amt of disb ^{ts} this year	58 10	
	To Commission	18 52	
	" Balance to Credits	2832 34	
		2925 96	
			Credits
1848	Jan ^y 1 By balance to debits	2558 56	
		Continued over	

P. M. Edward Estate accs Continued

1845	May 5	By Cash of Kester " 1 year's Int on bal of 1845	370 40		153 57
		Debtor			
			<u>2935 96</u>		
1849		To Commission " Balanced to Credits	6 18		
			<u>2969 88</u>		
		Credits			
			<u>2776 06</u>		
1849	Jan'y 1	By balance to debits " Am't of note appraised acc'd " 1 year's Int on bal of 1849	2852 34		171 14
			123 72		
			<u>2976 06</u>		
		Debtor			
1850	March	To am't of airt ^d this year " Balanced to Credits	14 90		
			<u>2954 98</u>		
			<u>2969 88</u>		
		Credits			
1850	Jan'y 1	By balance to debits " 1 year's int on bal of 1850	2969 88		178 14
			<u>2969 88</u>		
		Debtor			
1851		To Cash p'd D. H. Vinton D ^r Tax on Slave " Balanced to Credits	2 01		
			<u>2952 97</u>		
			<u>2954 98</u>		
		Credits			
1851	Jan'y 1	By balance to debits " 1 year's int on bal of 1851	2954 98		177 29
			<u>2954 98</u>		
		Debtor			
		To Cash p'd C. G. Caskin, fee law " " " through & C. L. Caskin " Commission " Balanced to Credits	195		
			11 16		
			10 01		
			<u>3130 20</u>		
			<u>3153 32</u>		
		Credits			
1852	Jan'y 1	By balance to debits	2952 97		
March 9		" Cash of M. Albany & White note app'd " 1 year's int on bal of 1852	250 25		177 17
			<u>3153 32</u>		
		Debtor			
1853		To Cash p'd D. H. Vinton D ^r Tax on Slave " Balanced to Credits	2 58		
			<u>3127 62</u>		
			<u>3130 20</u>		
		Credits			
1853	Jan'y 1	By balance to debits " 1 year's interests on bal of 1853	3130 20		117 21
			<u>3130 20</u>		

Potts Edward Estate account Continued

		Debit		Credit	
		To 5 p Cent Commission on \$1016.38	50 51		
		" Balance to Credit	1083 59		
			1133 90		
1854					
Jan'y	1	By balance to debit	3627 62		
June		" Am't of E. S. Potts note apprais'd	275 60		
		" " " Jas. W. Albany " "	463 28		
		" balance on Jas. Jones " "	217 40		
		By am't in Bought, Condemning note by 4 ap 1857	50 00	19 25	
		By 5 mo Int on bal of 1854		78 19	
			1133 90		
		By balance to debit	1083 59	1265 53	
				1265 53	
		By balance of personalty	13549 12		
		of which the unpaid is entitled to p'd	\$ 2674 56		

John Potts Inv account with J. C. Jamney Esq of C. Potts & Co. Esq.

1846	Sept 26	To Cash paid him	pro Reck	15 00	
				6 93	
	Nov 16	" " " do	Int to do	21 00	
				9 62	
	11	" " " do	Int to do	16 00	
				7 25	
1847	July 13	" " " do	Int to do	50 00	
				21 95	
	May 28	" " " do	Int to do	18 00	
				7 59	
	Nov 21	" " " do	Int to do	85 89	
				33 54	
1848	July 1	" " " do	Int to do	10 00	
				3 81	
	Mar 21	" " " do	Int to do	15 00	
				5 59	
1854	Aug 30	" " " do		700 00	
		By his share being 1/2 of 1/2 of \$12247.69 see acct of			1001 47
		By balance to debit			2510
				1026 57	1026 57
		To Balance due from John Potts		2510	
		with int. thereon from 30 Aug 1854			
		besides his share of settling and recording			
William Potts Inv account with J. C. Jamney Esq of C. Potts & Co. Esq.					
1846	Nov 17	To Cash p'd him	pro Reck	40 00	
				15 44	
1847	Dec 30	" " " "	Int to do	50 00	
				19 90	

Continued over

Potts Williams Account Continued

1847 Nov 8	To Cash p ^r him		110 00		
		Ent to 8 June 1834	43 45		
1848 Mar 13	" " " "		50 00		
		Ents to 29 ^o	18 77		
Sept 8	" " " "		250 00		
		Ent to do	85 83		
1834 July 22	" " " "		360 00		
	By his share being 1/4 of 1/2 of \$12017.69 see acct No 1			1001 47	
	By balanced to debits			44 56	
			1046 03	1046 03	
	To balance due from W ^r Potts		44 56		
	with interest thereon from 22 July 1834				
	besides his share of costs of settling & recording				
<i>Jonas Potts In account with J. C. Jarney Esq of C.</i>			<i>Potts due</i>	<i>D^o</i>	
1847 Feb 18	To Cash p ^r him		120 00		
		Ent to 8 June 1834	56 98		
Octo 11	" " " "		28 00		
		Ents to do	11 18		
20	" " " "		80 00		
		Ent to do	31 84		
22	" " " "		60 82		
		Ent to do	24 18		
1848 Sept 18	" " " "		248 82		
		Ents to do	85 42		
1834 July 22	" " " "		290 00		
	By his share being 1/4 of 1/2 of \$12017.69 see acct No 1			1001 47	
	" balanced to debits			45 77	
	To balance due from Jonas Potts with int thereon		1047 24	1047 24	
	from 22 July 1834 besides his share of costs		45 77		
<i>David Potts In account with J. C. Jarney Esq of C.</i>			<i>Potts due</i>	<i>D^o</i>	
1847 Nov 8	To Cash p ^r him		300 00		
		Ent to 8 June 1834	118 50		
1834 Augt 17	" " " "		600 00		
	By his share being 1/4 of 1/2 of \$12017.69 see acct No 1			1001 47	
	By balanced to debits			17 13	
			1018 50	1018 50	
	To balance due from David Potts		17 03		
	with Ent thereon from 17 Augt 1834				
	besides his share of costs				
<i>S. G. Butler In account with J. C. Jarney Esq of C. Potts due</i>			<i>P. D^o</i>		
1847 Dec 15	To Cash p ^r him		400 00		
		Ent to 8 June 1834	155 03		
1834 June 8	" " " "		300 00		
Augt 4	" " " "		300 00		
		continued up			

Butter A. G.'s account Continued

		By his share being 10 of 10 of \$12017.69 see acct No 1		1355 29	
			1355 53	1355 53	
		To balance due from J. B. Butler with interest thereon from 4 Aug 1854 besides his share of the Costs of settling and recording	20 24		
<hr/>					
Jr. W. Gardner In account with J. C. Jarney Esq of C. Potts dec'd D.					
1854 Nov	15	To Cash p ^r him	400 00		
		Ent to 8 June 1854	155 53		
1854 June	8	" " " "	500 00		
Aug	4	" " " "	300 00		
		By his share being p of p of \$12017.69 see acct No 1		1355 29	
		By balance to debit		20 24	
			1355 53	1355 53	
		To balance due from Jr. W. Gardner with int thereon from 4 Aug 1854 besides his share of the Costs of settling recording	20 24		
<hr/>					
Jr. H. Allstadt In account with J. C. Jarney Esq of C. Potts dec'd D.					
1854 Nov	15	To Cash p ^r him	400 00		
		Ent to 8 June 1854	155 53		
1854 June	8	To " " " "	500 00		
Aug	4	" " " "	300 00		
		By his share being p of p of \$12017.69 see acct No 1		1355 29	
		By balance to debit		20 24	
			1355 53	1355 53	
		To balance due from Jr. H. Allstadt with interest thereon from 4 Aug 1854 besides his share of Costs of settling and recording	20 24		
<hr/>					
Jonathan Plum In account with J. C. Jarney Esq of C. Potts dec'd D.					
1854 Nov	15	To Cash p ^r him	300 00		
		Ent to 8 June 1854	118 15		
1853 June	9	" " " "	100 00		
		Ent to D.	600		
1854 Feb	6	" " " "	200 00		
		Ent to D.	4 06		
		By his share being 15 of 15 of \$12017.69 see acct No 1		801 17	
		By balance to Credit		72 96	
			801 17	801 17	
		By balance due to Jonathan Plum with int thereon from 20 June 1854 deducting his share of the Costs of settling recording		72 96	
<hr/>					
James M. Linn In account with J. C. Jarney Esq of C. Potts dec'd D.					
1854 March	15	To Cash p ^r him	300 00		
		Ent to 8 June 1854	112 15		

continued over

McLain James's account Continued

1830 Dec	11	To Cash p ^r him		100 00	
			Int to 8 June 1834	20 95	
1832 March	25	" " " "		50 00	
			Int to "	6 60	
1833 Jan'y	6	" " " "		100 00	
			Int to "	8 53	
1834 May	11	" " " "		150 00	
			Int to "	0 67	
		By his share being 75 of 100 of \$12017.69	See acct N ^o 1		801 17
		By balance to debit			47 73
				548 90	848 90
		To balance due from James McLain		47 73	
		with interest thereon from 11 May 1834			
		besides his share of the Costs of settling and recording			
<hr/>					
<i>Wick Oliver's account with J^r G^r Janney Esq of C^t P^t dec^d 29th</i>					
1847 Nov	15	To Cash p ^r him		200 00	
			Int to 8 June 1834	118 15	
		By his share being 75 of 100 of \$12017.69	See acct N ^o 1		801 17
		To balance to Credit		353 02	
				801 17	801 17
		By balance due to Wick Oliver			385 03
		with interest thereon from 20 June 1834			
		deducting his share of the Costs of settling & recording			
<hr/>					
<i>Margaret Neff's account with J^r G^r Janney Esq of C^t P^t dec^d 29th</i>					
1848 March	15	To Cash p ^r her		300 00	
			Int to 8 June 1834	112 15	
		By her share being 75 of 100 of \$12017.69	See acct N ^o 1		801 17
		To balance to Credit		389 02	
				801 17	801 17
		By balance due to Margaret Neff			389 02
		with interest thereon from 20 June 1834			
		deducting her share of the Costs of settling & recording			
<hr/>					
<i>Mary Potts widow's account with J^r G^r Janney Esq of C^t P^t dec^d 29th</i>					
1847 Nov	22	To Cash p ^r her		1000 00	
			Int to 8 June 1834	392 06	
1848 Aug	31	" " " "		700 00	
			Int to 8 June 1834	242 43	
1851 Apr	29	" " " "		875 00	
			Int to do	2 43	
		By her half of the personalty	See acct N ^o 2		2674 78
		By balance to debit			37 96
		To balance due from Mary Potts widow		2712 52	2712 52
		with interest thereon from 20 June 1834		37 96	
		besides her share of the Costs of settling & recording			

Wm. P. Atkins An account with H. Farney Esq of E. Potts dec^d 29th 1854

1843 May

To Cash p^d them each \$5.00
Sent to 8 June 1854
By their share being p^d p^d of \$1307.69 see acct N^o 7
To Balance to Credit

157	00		
99	77		
551	40		801 17
801	17	801	17
			571 40

By balance due to the Children of Wm^o Atkins with interest thereon from 20 June 1854 deducting their share of costs of letting & recording

Commissioners Office City of N.Y. 2nd 1855

I hereby certify that I have examined, stated and settled the Executorial account of James H. Farney Executor of Edward Potts dec^d and also distribution account between the Executor and the heirs and legatees of said Testator

The testator left a widow but no children and after providing for his widow he directed his real and personal estate to be sold and divided into three equal parts & one third to be paid to his sister Betty Olburn if living if not to her children or third to the children of his deceased niece Sally Gardner and one third to the children of his nephew John Potts dec^d.

The widow renounced the provision made for in the will and took under the Statute which gives her a moiety of the personalty and dower in the real estate was assigned her. Betty Olburn it appears left five children namely Jonathan Olburn, Ulrich Olburn, who intermarried with James McLain, Margaret Neff, and the children of Wm^o Atkins dec^d.

Sally Gardner left three children namely ^{who intermarried Francis G. Butler,} John W. Gardner and ^{who intermarried John H. Allstatt} John Potts left four children namely, John, William, Jonas and David.

I first stated the Executorial account embracing the whole estate real and personal and report a balance in the hands of the Executor of \$14,937.50 including interest to the 1st June 1854 as will be shown by account N^o 1

The widow having had her dower assigned her in the real estate has an interest in the personalty only I therefore then stated an account embracing the personalty only and report a balance on that account including like interest of \$8347.12 of which the widow is entitled to a moiety as will be shown by acct N^o 2

I then went back to acct N^o 1 which embraces the whole of the personalty as well as the realty & deducted the moiety due and paid to the widow, leaving a balance of \$62362.74, for distribution among the children above mentioned, but an act of General Assembly which took effect on the 1st March 1845 a short time before testator died said children being collateral this estate left to them is subject to a state tax of two percent which I have charged upon it leaving a net balance of \$61207.69 for distribution among those children All of which will be shown by acct N^o 1

I then stated the distribution account, and report a balance due to the Ex^r from John Potts of \$25.00 with interest thereon from the 30 August 1854 as will be shown by acct N^o 3 From William Potts a balance of \$44.36 with interest thereon from the 23rd July 1854 as will be shown by acct N^o 4 From Jonas Potts a balance of \$45.77 with interest thereon from the 23rd July 1854 as will be shown by acct N^o 5 From David Potts a balance of \$17.00 with interest thereon from the 17 Aug^t 1854. From

To J. P. Bates a balance of \$20.24 with interest thereon from the 4th
 August 1854 as will be shown by acct N^o 7. From John W. Gardner
 a like balance with like interest as will be shown by acct N^o 8. From
 John H. Allstadt a like balance with like interest as will be shown
 by acct N^o 9. From James McLain a balance of \$47.73 with
 interest thereon from the 11th May 1854 as will be shown by acct N^o 11
 and from Mary Potts the widow a balance of \$84.96 with interest
 thereon from the 20th June 1854 as will be shown by account N^o 14.
 I further report the following balances due from the Executor T. Jonathan
 Osburn \$72.96 with interest thereon from the 20th June 1854 as will
 be shown by acct N^o 10. To Leah Osburn \$380.02 with like interest
 thereon as will be shown by acct N^o 12. To Margaret Puff \$389.02 with
 like interest thereon as will be shown by acct N^o 13. To the children
 of M^{rs}. Atkins \$531.40 with like interest thereon as will be shown by
 acct N^o 15. The testator died in 1845 and under an order sta-
 tutary from the Court by the Ex^{or} his account was settled before
 County Commissioners and returned in March 1848, but payments
 made to the distributees being embraced in the account I could
 not make it the basis of my settlement but was obliged to remove
 it in doing which I extracted those payments and charged the dis-
 bursements in each year in a single item designating them as
 "ditto this year".

Having ascertained that the Executor had not forfeited his Commission
 at the commencement of new law in July 1850 and having laid his
 papers before in December 1851, I have allowed the Commission

At the time the papers were laid before me, a suit which had been com-
 menced some years before was going on concerning the will of said testator
 which was not terminated until the Spring term 1854. I think during
 the progress of this suit a large proportion of the funds which the Execu-
 tor says was forced upon him, lay in his hands in bank which he could
 not dispose of, not knowing when the suit might terminate expecting on
 the arrival of each term of the Court it could be decided for which reason
 the papers from which I immediately stated a rough account remain
 in my hands unsettled, and for the reason that a large account of the funds
 lay in his hands which he was afraid to distribute until the suit was de-
 cided and was so advised by his Counsel and not having used himself
 as he avers, he asks for an abatement of interest, having been charged
 in the account with full interest from the beginning. Being satisfied
 with an abatement of one years interest on \$4000.00 which I think
 taking all circumstances into consideration is not unreasonable, I
 have therefore allowed it, as will be shown upon reference to account N^o 1.

I will here state what I could have stated above, that the costs
 of this settlement and recording the same are not embraced in the pre-
 ceeding accounts that independent of the balances reported the distributees
 are chargeable with their proportionable share thereof when
 ascertained full of which is respectfully submitted
 Commissioners fee for 144 hours \$35.00

J. W. Luckett Com^r

Loudoun County books

J. W. Luckett made oath before me a Justice of the peace for the County aforesaid that he was employed in these settlements and report the time charged above. Given under my hand this 8th March 1853
 Joel A. Mason J.P.

At a Court held for Loudoun County ^{June 11} ~~March 8~~ 1853

This account of James C. Jarney as Executor of the Estate of said dec'd. having been returned to the Clerk's Office of this Court one month ago and no exceptions being filed thereto the same was examined by the Court found to be correct confirmed and ordered to be recorded.

Copy Settled & Recorded

The Estate of Sena Francis dec'd In account with Thomas Francis her administrator

1852	Jan'y 19	To Cash p'd Thomas Law for digging grave	3 00
	Feb'y 9	" " " Sheriff Tax on S.C.	70
	" "	" " " C. P. Keckridge fee bill	1 00
	" "	" " " S. Littleton S.C. tax on Clock	25
	June 12	" " " Tax on administration	70
	" "	" " " John Moore mro fee	2 50
	" "	" " " W. P. Lynch for advertising	1 00
	July 24	" " " John W. Thompson for Coffin	20 00
	" "	" 5 per cent Commission on \$184 53	9 22
	" "	" 5 " " " on \$1011 27 amt of Interest paid Mrs Francis in her life time	50 56
	" "	" Balance to Credit	95 60
			184 53

Credit

		By interest on Joseph Wilsons bond of \$2000.00 from 1 st March 1851 to 16 th Jan'y 1852	105 00
		By do do on Sena Francis bond of \$386.00 from 1 st July 1851 to 16 th Feb'y 1852	21 23
		" " " Thomas Francis bond of \$332.25 from 9 th Jan'y 1851 to 16 th Jan'y 1852	20 25
		" " " \$166.25 each rec'd at Sale for small purchases from 7 th Dec'r 1850 to 16 th Jan'y 1852	70
		" " " \$12.59 bal of sale from 7 th Sept 50 to do	1 02
		By amt of House & Lot for 1851 repairs deducted	31 06
		" Amt of sale of personalty	5 21
			184 53

Debit

1853	Jan'y 27	To Cash p'd John C. Mount his share in full	17 35
	July 26	" " " Long Gutick " " "	25 77
	" "	" " " John Weaver " " "	7 60
	" "	" " " administrated own " " "	55 58
			106 30