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Guardianship of Evelyn J. Marsh, Adult Ward: Annual Account, AOC-E-506

SAMPLE. FICTIONAL. FOR ILLUSTRATION ONLY. A fictional North Carolina guardianship of the estate (the Adult Ward box): first annual account for January 14, 2025 (the guardian's qualification) to December 31, 2025, the fiscal year the guardian selected. Social Security and a pension come in; assisted living, insurance and prescriptions go out; half the stock and the car are sold. Every person, institution and amount is made up.

Part I. Summary

The form's own lines, in order. Line 9 must equal the total of Part II.

Line	Item	Amount
1	Subtotal personal property on inventory (AOC-E-510)	84,980.22
2	Minus loss from sale of personal property compared to inventory value (see the loss detail)	(1,100.00)
3	Subtotal	83,880.22
4	Plus total receipts (Part III)	29,974.96
5	Total assets	113,855.18
6	Minus disbursements (Part IV)	(59,453.42)
7	Subtotal	54,401.76
8	Minus distributions (Part V): none this year	0.00
9	Balance at end of accounting period	54,401.76

Personal property on the inventory

The starting values: the guardianship inventory on form AOC-E-510, at values as of the date of qualifying.

Item	Inventory value
Checking account, Sandhills Community Bank (fictional)	12,480.22
Savings account, Sandhills Community Bank	35,000.00
Brokerage account, Longleaf Investments (fictional): 400 sh Cape Fear Utilities Co.	26,800.00
2016 Toyota Camry	9,200.00
Household goods and personal effects	1,500.00
Subtotal personal property (Part I, line 1)	84,980.22

Loss from sale compared to inventory value (Part I, line 2)

The explanation the form asks for.

Date	Asset sold	Loss
2025-04-11	2016 Toyota Camry, sold to a dealer (the ward no longer drives): inventory 9,200.00; proceeds 8,100.00	1,100.00
Total loss (line 2)		1,100.00

Part III. Receipts

Benefits, dividends, interest and the gain on the stock sale. The car's sale price is not a receipt: it sold below inventory value, so its loss goes on line 2.

Date	Received from	Description	Amount
2025-02-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-02-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-03-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18

Date	Received from	Description	Amount
2025-03-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-03-14	Cape Fear Utilities Co.	Dividend	214.00
2025-03-31	Sandhills Community Bank	Interest, savings	43.75
2025-04-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-04-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-05-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-05-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-06-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-06-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-06-13	Cape Fear Utilities Co.	Dividend	214.00
2025-06-30	Sandhills Community Bank	Interest, savings	41.90
2025-07-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-07-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-07-22	Longleaf Investments	Gain on sale of 200 sh Cape Fear Utilities Co. over inventory value (13,400.00 inventory; 14,212.66 proceeds)	812.66
2025-08-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-08-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-09-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-09-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-09-12	Cape Fear Utilities Co.	Dividend	107.00
2025-09-30	Sandhills Community Bank	Interest, savings	38.62
2025-10-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-10-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-11-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-11-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00

Date	Received from	Description	Amount
2025-12-01	Carolina Textile Pension Plan (fictional)	Monthly pension	642.18
2025-12-03	Social Security Administration	Retirement benefit (net of Medicare Part B premium)	1,936.00
2025-12-12	Cape Fear Utilities Co.	Dividend	107.00
2025-12-31	Sandhills Community Bank	Interest, savings	36.05
Total Part III			29,974.96

Part IV. Disbursements

Every payment for the ward and the estate, with proof of payment for each. The commission is the amount the clerk allows.

Date	Paid or disbursed to	Description	Amount
2025-01-21	Surety Co. of the Carolinas (fictional)	Guardian's bond premium	250.00
2025-02-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-02-10	Clerk of Superior Court	Costs on the inventory (AOC-E-510), G.S. 7A-307(a)(1), (1a) and (2)	460.00
2025-02-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-02-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
2025-03-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-03-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-03-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
2025-04-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-04-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-04-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
2025-05-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-05-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-05-19	Pinehurst Family Dental (fictional)	Dental care	380.00
2025-05-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
2025-06-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-06-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-06-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40

Date	Paid or disbursed to	Description	Amount
2025-07-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-07-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-07-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
2025-08-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-08-08	Sandhills Outfitters (fictional)	Clothing for the ward	265.40
2025-08-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-08-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
2025-09-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-09-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-09-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
2025-10-02	Moore County Tax Collector	Personal property tax	38.12
2025-10-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-10-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-10-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
2025-11-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-11-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-11-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
2025-12-05	Longleaf Manor Assisted Living (fictional)	Monthly room, board and care	4,850.00
2025-12-15	Old North State Mutual (fictional)	Medicare supplement premium	214.50
2025-12-19	Daniel K. Marsh, guardian	Guardian's commission as allowed by the clerk (G.S. 35A-1269)	1,400.00
2025-12-20	Moore Family Pharmacy (fictional)	Prescriptions	86.40
Total Part IV			59,453.42

Part II. Balance held or invested

What is left at December 31, 2025, by kind. Unsold assets stay at inventory value; the total must equal Part I, line 9. The clerk examines the investments and the bank statements showing this cash balance (G.S. 35A-1268).

Item	Amount
On deposit in banks: checking and savings, Sandhills Community Bank	39,501.76

Item	Amount
Invested in securities: 200 sh Cape Fear Utilities Co. (inventory value)	13,400.00
Tangible personal property: household goods and personal effects (inventory value)	1,500.00
Total balance held or invested	54,401.76

Balance proof: Part I line 9 54,401.76 = Part II total 54,401.76; Cash at end 39,501.76 = cash at start 47,480.22 + cash received 51,474.96 - disbursements 59,453.42.

This sample is fictional. Balanced generates North Carolina accountings like it from PDF bank and brokerage statements: balanced.law. General information, not legal advice; any accounting must be reviewed and verified before it is relied on or filed.

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