

Accounting of \_\_\_\_\_  
Guardian \_\_\_\_\_  
Docket # \_\_\_\_\_  
From XX/XX/XXXX through XX/XX/XXXX

**SCHEDULE A**

**As to Corpus:**

**Beginning Inventory XX/XX/XXXX**

**As to Personal Property:**

Wachovia Bank A/C # 123456789 - Checking	\$ 32,143.26
Wachovia Bank A/C # 234567891 - Savings	43,218.18
Ocean First CD # _____	16,719.06
Ocean First CD # _____	53,312.88
American General Annuity	69,011.42
Hudson City CD # _____	45,500.00
Hudson City CD # _____	77,024.41
Sun America Annuity # _____	96,161.19
Putnam Mutual Fund	133,769.91
2002 Buick Blue Book Value	<u>6,800.00</u>

**Total Personal Property** \$ 573,660.31

**As to Real Property:**

Residence - Assessed Value	<u>150,000.00</u>
Any Town, NJ 11111	

**Total Corpus** \$ 723,660.31

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**SCHEDULE A-1**

**As to Changes to Corpus:**

**Realized/Unrealized Gains or Losses:**

Sold - Putnam Mutual Fund		
Proceeds of Sale - June 23, 200X	\$ 135,643.84	
Inventory Value (from Sch. A)	133,769.91	
Realized Gain on Sale		\$ 1,873.93
 American General Annuity		
Inventory value @ beginning of period - Sch A	\$ 69,011.42	
Market value @ end of period	(68,200.36)	
Unrealized Loss due to Market Value Change		(811.06)

**Total Realized/Unrealized Gains (losses)** **\$ 1,062.87**

**As to Additions to Corpus:**

Homestead Rebate	1,200.00
Income Tax Refund	1,042.00
Medical Insurance Reimbursements	235.00

**Total Additions to Corpus** **\$ 2,477.00**

**Total Changes to Corpus** **\$ 3,539.87**

Realized Gains or Losses result from the actual disposition of assets.

Unrealized Gains or Losses result from changes in market values between the beginning and ending balances of assets that have not been disposed of.

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**SCHEDULE B**

**As to Income:**

Wachovia Bank A/C #234567891 - Savings	\$	518.62
State of New Jersey, Pension		8,309.10
Ocean First CD's Interest		977.35
American General Annuity		6,000.00
Hudson City CD # _____		1,365.00
Hudson City CD # _____		2,310.00
Sun America Annuity # _____		7,200.00
Social Security		<u>21,024.00</u>

**Total Income**

**\$ 47,704.07**

\* Social Security benefits may be presented at gross - inclusive of the Medicare deduction.  
If presented at gross, be sure to list the deduction for Medicare premium on Schedule C  
as an expense.

**PLEASE NOTE THAT IF TOTALS ARE PRESENTED, THEN A DETAILED LIST OF INCOME  
MUST BE ATTACHED INDICATING DATE, SOURCE AND AMOUNT RECEIVED FOR EACH CATEGORY.  
THE DETAILED LIST MAY BE SUBSTITUTED FOR THIS PAGE AND LABELED "SCHEDULE B"**

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**Detail Schedule of Income Collected:**

Date	Source	Amount	Total
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**Social Security**

Jan	Social Security	1,752.00	
Feb	Social Security	1,752.00	
Mar	Social Security	1,752.00	
Apr	Social Security	1,752.00	
May	Social Security	1,752.00	
June	Social Security	1,752.00	
July	Social Security	1,752.00	
Aug	Social Security	1,752.00	
Sept	Social Security	1,752.00	
Oct	Social Security	1,752.00	
Nov	Social Security	1,752.00	
Dec	Social Security	1,752.00	
	Total Social Security		\$ 21,024.00

**Interest**

3/1/XX	Interest - Wachovia Bank	129.66	
6/1/XX	Interest - Wachovia Bank	129.66	
9/1/XX	Interest - Wachovia Bank	129.66	
1/1/XX	Interest - Wachovia Bank	129.66	518.64
Continue with all interest received			

**State of New Jersey Pension**

Jan	NJ Pension	692.43	
Feb	NJ Pension	692.43	
Continue with all pension payments received			1,384.86

The list above is a suggested format for recording the detailed receipts of income collected by the guardian. The detailed schedule may be modified as long as each item is listed by date received, source, and amount. If this is being presented to support Schedule B - the total of this detailed schedule must agree with Schedule B.

This schedule may be submitted as Schedule B.

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**Schedule C**

**As to Disbursements:**

American Health Care Apparel	\$	243.66
Dr. Jones		275.00
Heavenly Haven Nursing Home		62,156.99
Sample Insurance Co, Bond Premium		2,620.00
Target - clothes for ward		192.00
John Doe, Court ordered guardian commission		6,702.00
Neighborcare, Prescriptions		7.67
NJ Mobile Dental Service		240.00
OMC Health Care		46.98
Jone Doe, Esq. Court ordered legal fees		1,920.00
US Treasury, Medicare Premiums (w/held from SS payments)		736.00
US Treasury, Federal Income Tax		5,000.00

<b><u>Total Disbursements</u></b>	<b>\$</b>	<b><u>80,140.30</u></b>
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\* List Medicare premiums deducted from Social Security Benefit only if the gross amount of the benefit was included on Schedule B.

PLEASE NOTE THAT IF TOTALS ARE USED FOR THIS PAGE, THEN A DETAILED LIST OF DISBURSEMENTS BY DATE, CHECK #, PAYEE, AND AMOUNT MUST BE ATTACHED. THE DETAILED LIST MAY BE SUBSTITUTED FOR THIS PAGE AND LABELED "SCHEDULE C

**SAMPLE**

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**Detail Schedule of Disbursements:**

Date	Check #	Payee	Amount
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List each payment separately in chronological order by date. If this schedule is being presented to support Schedule C, the total disbursements must agree Schedule C.

This schedule may be submitted as Schedule C.

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**SCHEDULE D**

**Summary:**

As to Corpus: Beginning Inventory	\$723,660.31
As to Changes to Corpus:	3,539.87
As to Income: (From Schedule B)	<u>47,704.07</u>
Total Beginning Corpus & Additions to Corpus:	774,904.25
As to Disbursements:	<u>(80,140.30)</u>
Balance of Corpus at December 31, 2007	<u><u>\$ 694,763.95</u></u>

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**SCHEDULE E**

**Inventory of Assets Remaining as of April 30, 200X**

**As to Personal Property:**

Wachovia Bank A/C # 123456789	\$ 132,656.90
Wachovia Bank A/C # 234567891	43,736.80
Ocean First CD # _____	17,696.41
Ocean First CD # _____	53,312.88
American General Annuity	68,200.36
Hudson City CD # _____	46,865.00
Hudson City CD # _____	79,334.41
Sun America Annuity # _____	96,161.19
2002 Buick Blue Book Value	<u>6,800.00</u>

**Total Personal Property:** \$ 544,763.95

**As to Real Property:**

1	Assessed Value, Residence, 123 Any Lane Any Town, NJ 11111	<u>150,000.00</u>
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**Total Assets Remaining as of April 30, 200X** \$ 694,763.95

SAMPLE



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**Schedule F**

**As to Commissions:**

**As to Corpus:**

\$ 400,000.00	X	0.005%	\$ 2,000.00
\$ 323,660.31	X	0.003%	\$ 970.98
<u>\$ 723,660.31</u> *			

**Total Corpus Commission\*\*** **\$ 2,970.98**

**As to Income:**

\$47,704.07***	X	6.00%	<u><b>\$ 2,862.25</b></u>
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**Total Commissions:** **\$ 5,833.23**

Commissions are statutory - see N.J.S. 3B:18-23 et seq

\*Agrees with total on Schedule A

\*\*Note: Use beginning corpus to calculate corpus commission.  
Pro-rate corpus commission on number of days of accounting period.  
Rates are as follows: .005% of first \$400,000 and .003% in excess of \$400,000

\*\*\*Agrees with Schedule B - Income commission is **not** pro rated.

**Termination commissions** are allowable at end of guardianship or depletion of assets.  
Rate is 2% of corpus distributed for distributions between 1 to 5 years.  
Between 5 and 10 years - rate is 1.5%.  
More than 10 years - rate is 1%.

**Two or more fiduciaries** - add 20% of corpus commission for each fiduciary more than one.  
No additional percentage added to income commission. Co-fiduciaries may decide how to divide commission as long as one does not receive more than one share if there was only one fiduciary.

**SAMPLE**