

IN THE CIRCUIT COURT FOR _____ COUNTY, FLORIDA

IN RE: GUARDIANSHIP OF

PROBATE DIVISION

File Number _____

Division _____

ACCOUNTING (GUARDIANSHIP REPORT) OF GUARDIAN OF PROPERTY

From: _____, _____, Through: _____, _____

SUMMARY

	<u>Income</u>	<u>Principal</u>	<u>Totals</u>
I. <u>Starting Balance</u> Assets per Inventory or on Hand at Close of Last Accounting Period	\$ _____	\$ _____	\$ _____
II. <u>Receipts</u> Schedule A:	\$ _____	\$ _____	\$ _____
III. <u>Disbursements</u> Schedule B:	\$ _____	\$ _____	\$ _____
IV. <u>Capital Transactions and Adjustments</u> Schedule C: Net Gain or (Loss)		\$ _____	\$ _____
V. <u>Assets on Hand at Close of Accounting Period</u> Schedule D: Cash and Other Assets	\$ _____	\$ _____	\$ _____

NOTE: Refer to Florida Statutes Sections 744.361, 362, 367, 3678, 511 and 527, and to Florida Probate Rules 5.690; 5.695; & 5.696. Also see Accountings, Chapter 12 of Practice Under Florida Probate Code (Fla. Bar CLE) and see Appendix A and B, Rule 5.346, Florida Probate Rules for instructions relating to summary and all schedules and Florida Guardianship Practice, Chapter 15 Accountings and Reports of Guardians of the Property Fla. Bar 8th ed (2012). Entries on Summary are to be taken from totals on Schedules A, B, C, and D. The Summary and Schedules A, B, C, and D are to constitute the full accounting. Every transaction occurring during the accounting period should be reflected on the Schedules. All purchases and sales, all adjustments to the inventory or carrying value of any asset, and any other changes in the assets (such as stock splits) should be described on Schedule C. The amount in the "Total" column for Item V must agree with the total inventory or adjusted carrying value of all assets on hand at the close of the accounting period on Schedule D.

ACCOUNTING OF GUARDIAN OF PROPERTY

GUARDIANSHIP OF _____

From: _____, _____, Through: _____, _____

SCHEDULE A RECEIPTS

Date	Brief Description of Items	Income	Principal
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NOTE: Schedule A should reflect only those items received during administration that are not shown on the inventory. Classification of items as income or principal is to be in accordance with the provisions of the Florida Principal and Income Act, Chapter 738, Florida Statutes. Entries involving the sale of assets or other adjustments to the carrying values of assets are to be shown on Schedule C, and not on Schedule A.

ACCOUNTING OF GUARDIAN OF PROPERTY

GUARDIANSHIP OF

From: _____, _____, Through: _____, _____

SCHEDULE B DISBURSEMENTS

Date	Brief Description of Items	Income	Principal
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NOTE: Schedule B should reflect only those items paid out during the accounting period. Classification of disbursements as income or principal is to be in accordance with the provisions of the Florida Principal and Income Act, Chapter 738, Florida Statutes. Entries involving the purchase of assets or adjustments to the carrying values of assets are to be shown on Schedule C, and not on Schedule B.

ACCOUNTING OF GUARDIAN OF PROPERTY

GUARDIANSHIP OF

From: _____, _____, Through: _____, _____

SCHEDULE C CAPITAL TRANSACTIONS AND ADJUSTMENTS

Date	Brief Description of Transactions	Net Gain	Net Loss
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TOTAL NET GAINS AND (LOSSES)		\$	\$
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NET GAIN OR (LOSS)		\$	\$
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NOTE: Schedule C should reflect all purchases and sales of assets and any adjustments to the carrying values of any assets. Entries reflecting sales should show the inventory or adjusted carrying values, the costs and expenses of the sale, and the net proceeds received. The net gain or loss should be extended in the appropriate column on the right side of Schedule C. Entries reflecting purchases should reflect the purchase price, any expenses of purchase or other adjustments to the purchase price, and the total amount paid. Presumably no gain or loss would be shown for purchases. Entries reflecting adjustments in capital assets should explain the change (such as a stock split) and the net gain or loss should be shown in the appropriate column on the right side of Schedule C. The NET gain or loss should be entered in the Principal column of the Summary.

ACCOUNTING OF GUARDIAN OF PROPERTY

GUARDIANSHIP OF

From: _____, _____, Through: _____, _____

SCHEDULE D ASSETS ON HAND AT CLOSE OF ACCOUNTING PERIOD

(Indicate where held and legal description, certificate numbers or other identification.)

	Estimated Current Value	Carrying Value
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ASSETS OTHER THAN CASH:

OTHER ASSETS TOTAL	\$	\$
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CASH:

CASH TOTAL		\$
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TOTAL ASSETS (must agree with the Total for Item V on Summary)		\$
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NOTE: Schedule D should be a complete list of all assets on hand reflecting inventory values for each item, adjusted in accordance with any appropriate entries on Schedule C. Current market values for any assets that are known to be different from the inventory or carrying values as of the close of the accounting period should be shown in the column marked "Current Value." The total inventory or adjusted carrying value (not Current Value) must agree with the Total for Item V on Summary. CASH items should list each institution in which cash is deposited.

ACCOUNTING OF GUARDIAN OF PROPERTY

GUARDIANSHIP OF

From: _____, _____, Through: _____, _____

The undersigned guardian (the Guardian) certifies that the Guardian has obtained a receipt, or cancelled check or other proof of payment for all expenditures and disbursements made on behalf of the Ward, which the Guardian will preserve along with other substantiating documents for a three (3) year period after discharge of the Guardian, and will upon request be made available for inspection as the Court may order.

Attached are copies of the annual or year-end statements of all the Ward's cash accounts from each of the institutions where the cash is deposited.

Submitted herewith is the required fee for the auditing of this accounting (unless waived by court order).

Under penalties of perjury, I declare that I have read and examined the foregoing accounting and that, to the best of my knowledge and belief, it constitutes a full and correct account of the receipts and disbursements of all of the Ward's property over which the Guardian has control, including a complete report of all cash and property transactions and of all receipts and disbursements by the Guardian from _____, _____, through _____, _____, and a statement of the Ward's assets at the end of the accounting period. This accounting has/has not been reviewed with the Ward to the extent possible.

Signed on this _____ day of _____, _____.

Attorney for Guardian

Guardian

Email Addresses:

Florida Bar No. _____

(address)

Telephone: _____

[Print or Type Names Under All Signature Lines]