

IN THE CIRCUIT COURT FOR \_\_\_\_\_ COUNTY,  
FLORIDA PROBATE DIVISION

IN RE: GUARDIANSHIP OF

File No. \_\_\_\_\_

ACCOUNTING OF GUARDIAN OF THE PROPERTY

From: \_\_\_\_\_, \_\_\_\_\_, Through: \_\_\_\_\_, \_\_\_\_\_.

The undersigned 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 papers 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 of the ward's cash accounts from each of the institutions where the cash is deposited.

Attached 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-(*check one*) (  has ) (  has not ) been reviewed with the ward to the extent possible.

Signed on \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Guardian  
\_\_\_\_\_  
(printed name)

\_\_\_\_\_  
Attorney for Guardian

\_\_\_\_\_  
(printed name)

Email Addresses: \_\_\_\_\_

\_\_\_\_\_  
Florida Bar No.: \_\_\_\_\_

\_\_\_\_\_  
(address)

Telephone: \_\_\_\_\_

**ACCOUNTING OF GUARDIAN OF PROPERTY**

GUARDIANSHIP OF \_\_\_\_\_

From: \_\_\_\_\_, \_\_\_\_\_, Through: \_\_\_\_\_, \_\_\_\_\_.

**SUMMARY**

	Income	Principal	Totals
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 Fla. Prob. R. 5.346, Appendix A and B.  
Also see Accountings, Chapter 12 of Practice Under Florida Probate Code, and Chapter 15 Accountings and Reports of Guardians of the Property Fla. Bar 4<sup>th</sup> ed. 2002.

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: \_\_\_\_\_, \_\_\_\_\_.

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**SCHEDULE A RECEIPTS**

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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.

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**SCHEDULE B     DISBURSEMENTS**

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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.

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From: \_\_\_\_\_, \_\_\_\_\_, Through: \_\_\_\_\_, \_\_\_\_\_.

**SCHEDULE C      CAPITAL TRANSACTIONS AND ADJUSTMENTS**

Date	Brief Description of Transactions	Net Gain	Net Loss

**TOTAL NET GAINS AND (LOSSES)**      \$ \_\_\_\_\_      \$ \_\_\_\_\_

**NET GAIN OR (LOSS)**                      \$ \_\_\_\_\_      \$ \_\_\_\_\_

**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

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**SCHEDULE D ASSETS ON HAND AT CLOSE OF ACCOUNTING PERIOD**

*(Indicate where the assets are held, legal description, certificate numbers or other identification)*

Estimated  
Current Value      Carrying Value

**ASSETS OTHER THAN CASH:**



OTHER ASSETS TOTAL      \$ \_\_\_\_\_      \$ \_\_\_\_\_

**CASH:**

CASH TOTAL      \$ \_\_\_\_\_

**TOTAL ASSETS** (must agree with the Total for Item V on Summary)      \$ \_\_\_\_\_

**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 difference 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.