

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 Section 744.361, 362, 367, 3678, 511 and 527 of Florida Guardianship Law, and to Fla.Prob.R. 5.690: 5.695: & 5.696. Also see Accountings, Chapter 12 of Practice Under Florida Probate Code, 2000, 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 4th 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.



REPORT OF GUARDIAN OF PROPERTY -- ACCOUNTING

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.



REPORT OF GUARDIAN OF PROPERTY -- ACCOUNTING

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.



REPORT OF GUARDIAN OF PROPERTY -- ACCOUNTING

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

\$ _____ \$ _____

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.

