

**IN THE CIRCUIT COURT FOR SANTA ROSA COUNTY, FLORIDA**  
**PROBATE DIVISION**

IN REF: GUARDIANSHIP OF \_\_\_\_\_

File No: \_\_\_\_\_

Division: \_\_\_\_\_

**ANNUAL ACCOUNTING (GUARDIANSHIP REPORT) OF GUARDIAN OF PROPERTY**

For The Period Commencing: \_\_\_\_\_, 20 \_\_\_\_,

Through \_\_\_\_\_, 20 \_\_\_\_.

**SUMMARY**

I. STARTING BALANCE

Assets per Inventory or Assets on Hand at close of last accounting period:

\$ Income \$ \_\_\_\_\_ Principal \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

II. RECEIPTS

Schedule A

Income \$ \_\_\_\_\_ Principal \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

III. Disbursements

Schedule B

Income \$ \_\_\_\_\_ Principal \$ \_\_\_\_\_ Total\$ \_\_\_\_\_

IV. Capital Transactions and Adjustments

Schedule C Net Gain or (loss)

Income \$ \_\_\_\_\_ Principal \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

V. Assets on Hand at Close of Accounting Period

Schedule D Cash and other Assets

Income \$ \_\_\_\_\_ Principal \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

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Note: Refer to §361,362,367,3678,511, and 567 of Ch. 744 of the Florida Statutes, and to FPR 5.690,& 5.696.

Also see Accountings, Chapter 12 of Practice Under Florida Probate Code, 1997, and see Appendix A, Rule 5.346, Florida Probate Rules for instructions relating to summary and all schedules.

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.

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REPORT OF GUARDIAN OF PROPERTY—ACCOUNTING

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

FOR THE PERIOD COMMENCING: \_\_\_\_\_

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.

## REPORT OF GUARDIAN OF PROPERTY—ACCOUNTING

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

FOR THE PERIOD COMMENCING: \_\_\_\_\_

THROUGH: \_\_\_\_\_

**SCHEDULE-B**                      Disbursements

Date	Brief Description of Items	Income	Principal
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**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 provision 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 \_\_\_\_\_

FOR THE PERIOD COMMENCING: \_\_\_\_\_

THROUGH: \_\_\_\_\_

SCHEDULE – C

Capital Transactions and Adjustments

Date	Brief Description of Items	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 of 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.

REPORT OF GUARDIAN OF PROPERTY—ACCOUNTING

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

FOR THE PERIOD COMMENCING: \_\_\_\_\_

THROUGH: \_\_\_\_\_

SCHEDULE – D                                  Assets on hand at closing of accounting period

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

	Estimated Current Value	Carrying Value
<u>Assets Other than Cash:</u>		
	\$ _____	_____
	\$ _____	_____
	\$ _____	_____
	\$ _____	_____
	\$ _____	_____
	<hr/>	
Other Assets Total:	\$ _____	\$ _____
<u>Cash:</u>		\$ _____
	<hr/>	
Cash Total:		\$ _____
<u>Total Assets:</u> (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 accord 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 the Summary.

REPORT OF GUARDIAN OF PROPERTY—ACCOUNTING

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

FOR THE PERIOD COMMENCING: \_\_\_\_\_

THROUGH: \_\_\_\_\_

The undersigned guardian (the Guardian) certifies that the Guardian has obtained a receipt or cancelled check 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 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 entire ward's property of which the Guardian has control, and is a complete report of all cash and property transactions and of all receipts and disbursements by the Guardian from \_\_\_\_\_, 20\_\_\_\_, through \_\_\_\_\_, 20\_\_\_\_, and includes a statement of the ward's assets at the close of the accounting period.

Signed on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Guardians Signature

\_\_\_\_\_  
Address of Guardian

\_\_\_\_\_  
Guardians Printed or Typed Name

\_\_\_\_\_  
City, State, Zip

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

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

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State, Zip

Telephone# \_\_\_\_\_