

IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT, IN AND FOR MIAMI-DADE COUNTY, FLORIDA, PROBATE DIVISION

IN RE: GUARDIANSHIP OF: _____ **Section:** _____ **Case Number:** YYYYNNNNNN@ @02
 _____ ["Ward"] _____
 (@@ = GD, MH or CP)

Guardianship Type: _____ **Report Type:** _____ **Type of Accounting:** _____

Guardian Inception Date: _____ **Guardian Name:** _____ **Name of Representative Payee for Social Security Income:** _____

ANNUAL ACCOUNTING

From: _____ **Through:** _____

The purpose of this accounting is to report the assets on hand at the beginning of the accounting period, all transactions that have occurred during the accounting period, and the assets that remain on hand at the end of the accounting period. It consists of a SUMMARY sheet and five schedules. Schedule A shows all Receipts, Schedule B shows all Disbursements, Schedule C shows all Capital Transactions and Adjustments (the effect of which are reflected in other schedules, if appropriate), Schedule D shows all Remuneration received by the guardian, and Schedule E shows all assets on hand at the end of the accounting period.

The undersigned guardian(s) (the Guardian) certifies (certify) that the Guardian has obtained a receipt or canceled check for all expenditures and disbursements made on the Ward's behalf, which the Guardian will preserve along with other substantiating papers for a three (3) year period after the Guardian's discharge, 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. Also, e-filed or attached, unless waived by court order, is this accounting's auditing fee.

AUDIT FEE FOR THIS REPORT (See §744.3678, Fla. Stat.)

If the assets on hand at the close of the accounting period are:

- \$25,000 or Less - Fee \$20.00
- More than \$25,000 to and including \$100,000 - Fee \$85.00
- More than \$100,000 to and including \$500,000 - Fee \$170.00
- More than \$500,000 - Fee \$250.00

Under penalties of perjury, the undersigned guardian(s) declare(s) that I (we) have read and examined this accounting and the facts and figures set forth in the Summary and the attached Schedules are true, to the best of my (our) knowledge and belief, and that it is a complete report of all cash and property transactions and of all receipts and disbursements by me (us) as guardian(s) of the above Ward from

_____ through _____. This accounting _____ been reviewed with the Ward to the extent possible.

Guardian		
Name: _____		
Telephone: _____		
Email: _____		
Address: _____		
City: _____	State: FL	Zip: _____
Signature: _____	Signed on: _____	

Co-Guardian		
Name: _____		
Telephone: _____		
Email: _____		
Address: _____		
City: _____	State: FL	Zip: _____
Signature: _____	Signed on: _____	

Guardian's Attorney

Name: _____

Telephone: _____

Email: _____

Address: _____

City: _____ State: FL Zip: _____

Signature: _____ Signed on: _____

Guardian's Co-Attorney

Name: _____

Telephone: _____

Email: _____

Address: _____

City: _____ State: FL Zip: _____

Signature: _____ Signed on: _____

Certification and Signature of Preparer

I have prepared the Annual Accounting based upon the information provided by the guardian(s) with no independent verification of the information contained herein. I have not audited or reviewed the Annual Accounting or documents supporting the preparation of the Annual Accounting and, accordingly, do not express an opinion or any other form of assurance as to the accuracy of the information contained in the Annual Accounting.

Preparer Signature: _____ Date Signed: _____

Taxpayer Identification #: _____ Telephone: _____ Email: _____

Address: _____ City: _____ State: FL Zip: _____

Summary

Instructions: Enter the Market Value of Assets on Hand at the Close of the Last Accounting Period as Starting Balance or Initial Inventory Assets Total if this is the First Annual Accounting.

	Estimated Current Value	Market Value
I. <u>Starting Balance</u> Assets per Inventory or on hand at Beginning of Accounting Period	_____	_____
II. <u>Receipts</u> Schedule A:	_____	_____
III. <u>Disbursements</u> Schedule B:	_____	_____
IV. <u>Capital Transactions & Adjustments</u> Schedule C:	_____	_____
V. <u>Remuneration</u> Schedule D:	_____	_____
VI. <u>Assets on Hand at Close of Accounting Period</u> Schedule E: Cash & Other Assets	_____	_____

Refer to Florida Statutes Sections 744.361, 362, 367, 3678, 511, 393.12, and 527; and Florida Probate Rules 5.690, 5.695, and 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 transferred from totals on Schedules A, B, C, D and E. The Summary and Schedule 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, asset acquisition, or market value of any asset, and any other changes in the assets or transactions that affect the property (such as stock splits) should be described on Schedule C. The amount in the Total column for Item [[V]] VI must agree with the total inventory or adjusted market value of all assets on hand at the close of the accounting period of Schedule E. For more details on how to complete schedules A, B, C, D and E, see notes on the last page of this form.

Schedule A. Receipts

#	Date	Brief Description of Items	Payer	Amount
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Schedule B. Disbursements

#	Date	Date of Court Order	Paid to	Brief Description of Items	Amount
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Schedule C. Capital Transactions and Adjustments

#	Date	Brief Description of Items	Net Gain	Net Loss
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Schedule D. Remuneration

#	Type of Remuneration	Source	Date of Court Order if any	Amount
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Schedule E. Assets on Hand at Close of Accounting Period**Assets Other than Cash**

Instructions: Indicate where held and legal description, certificate numbers, or other identification. Assets Market Value and Full Value must be entered in designated columns below. Estimated Current Value Assets should be entered when applicable.

#	Assets Other than Cash	Full Value	Ward's %	Estimated Current Value	Market Value
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Cash Accounts (with at least, last four digits of account number)

Instructions: Please attach a copy of the bank statement that shows the account balance as of the last day of the reporting period, for each account. Alternatively, a letter from the bank with a bank official's signature and business card attached, which states the asset amount as of the end of the accounting period, may be provided for each account. Assets Market Value and Full Value must be entered in designated columns below. Estimated Current Value Assets should be entered when applicable.

#	Financial Institution	Account #/Type/ Restricted or Unrestricted	Full Value	Ward's %	Estimated Current Value	Market Value
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Total Assets (must agree with the Total on Item VI on Summary _____

Schedule A should reflect only those items received during the accounting period's administration. Entries involving the sale of assets or other adjustments to the asset acquisition or market values of assets are to be shown on Schedule C, and not on Schedule A.

Schedule B should reflect only those items paid out during the accounting period. Entries involving the purchase of assets or other adjustments to the asset acquisition or market values of assets are to be shown on Schedule C, and not on Schedule B.

Schedule C should reflect all purchases and sales of assets and any adjustments to the asset acquisition or market values of any assets. Entries reflecting sales should show the asset acquisition or adjusted market 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 market value of the Summary.

Schedule D should list the types, sources and total amounts of all remuneration (i.e., payments or other benefits made directly or indirectly, overtly or covertly, or in cash or in kind) received by the guardian for services rendered to or on behalf of the ward.

Schedule E should be a complete list of all assets on hand reflecting asset acquisition, market value for each item as of the end of the accounting period. Current market value for any assets that are known to be different from the asset acquisition, market value as of the close of the accounting period should be adjusted in Schedule C as a gain or loss. Estimated current value could be entered in the designated column when applicable. Total market value of all assets reported in Schedule E (Not Estimated Current Values) must agree with the total assets in item VI on the summary page market value column.

Remember, Certificate of Service for the Ward (if limited or voluntary guardian) and for any interested persons/parties.