'Family-friendly' Accountings

About:

- Annual Accountings are required by FS 744.3678
- Guardian Advocates may be permitted to file an annual affidavit rather than a full accounting.
- Otherwise, accountings may only be waived by court order and this is usually only when the assets have been exhausted or are minimal.

Helpful Hints:

1. These forms can be found online at: https://www.mypinellasclerk.org/Forms. Select Probate/Mental Health, then select Guardianships.
2. These forms were created in MS Excel or Word, but can be used with Apache OpenOffice, free shareware (www.openoffice.org).
3. You can adjust the size of the form on your screen using the scale on the bottom left of the page.
4. Save your work often as this may take some time to complete (especially on Inventories or Accountings).
5. When in doubt, please refer to the Guardianship Forms Training Manual, found on the same page as the forms themselves.
6. It is possible to just print the pages you need, when it is complete. While holding down the control key, click on the tabs of only those pages you wish to print.
7. In both MS Excel and Open Office, it is possible to 'export' or 'save as' a PDF. PDF is better for e-filing.
8. At the beginning of each fiscal year, open a new accounting form and use it throughout the year as you would a check register. All transactions go in as they happen. This will break up the accounting into a reasonable chore and mean your accounting will be 'done' at the end of the fiscal year. If done in Excel, the Summary page will carry forward all of your entries, which allows you to balance each month.
9. Dates should be entered using slashes (/), use an mm/dd/yy format. You may use dashes (-) for phone, social security, and case numbers.
10. Should you need to correct a value, either type over the incorrect value with the correct value or delete the incorrect value. You can also right-click with your mouse and select 'Clear Contents' to remove it. DO NOT use the space bar to over-write the value. This will give you a '#VALUE!' error.
11. If you get a **'#VALUE!'** error message, be sure there are no letters, punctuation or spaces in the field. If you see this in a total area, you will need to check the schedules and items that it totals from. There should only be numbers and decimal places in a value field.

12. There are drop-down menus on many of the schedules. When you click into the field a small box with an arrow will appear in the bottom right side of the field. Click on the arrow, then click on the most appropriate item.
13. Fill out the accounting in its entirety by entering data in all schedules and parts, even if the answer is 'zero', 'no', 'other' or 'N/A'. If any of these are used, and the form field does not allow for a complete explanation, **you must attach an explanation** referencing the section/schedule to which it applies.
14. Each schedule has an example entry to help you. The example does not calculate into the subtotals or summary page. Do not attempt to delete or overwrite the example.
15. The documentation required for each section/schedule should be included in the accounting **behind** (immediately following) its respective section/schedule (such as a closing statement behind schedule F-1).
16. If bank statements or other supporting documentation is two sided, remember to copy **both sides.** Copy all pages of a bank statement or other supporting documentation, even if they are blank.
17. **Don't forget to sign the accounting after printing it.**
18. If the ward has a trust, and a financial institution has not prepared the **trust accounting**, the guardian should prepare it using this accounting form.

Schedule Specific Notes:

Most schedules are fairly self-explanatory, but let's cover a few of the trickier ones:

Schedule B-4

- B-4 is for all other disbursements which were not listed on schedules B-1, 2, or 3.
- **You will not enter any values on the first page of B-4.** These values will calculate from the entries you make on the subsequent pages (pages 2 through 19).
- Review the categories on the first page of B-4, as these will be your ONLY options for categorizing your entries.
- If there are multiple checking accounts, group disbursements by account. Start a new page when you change to the next account. The top of each page of this schedule is for the bank name and account number of the checks listed on that page.
- List checks in sequential (check number) order. You must provide an explanation for any missing check numbers (see Void in example). If you need a separate page to explain, attach it behind the schedule.
- **Be sure that every disbursement has a category**. Select the category from the drop-down menu. When you click into the field (or cell) a small box with an arrow will appear in the bottom right side of the field. Click on the arrow, then click on the category. Disbursements that do not have a category selected, will be included in that page's total, but will NOT appear in the page 1 or Summary page's totals. **This will cause your calculations to be wrong.**

- If the category is 'other', put details after the name of the payee or attach a separate explanation. Give as much information as possible, please.
- Bank transfers should be **referenced** in B-4, but should be **accounted for** on schedule E. Indicate that it is a bank transfer and listed on schedule E under the payee. See example.
- Attach an explanation of any cash withdrawals behind schedule B-4.
- Time sheets/receipts for care-givers should be attached behind the schedule.
- **If you are using Quicken or other bookkeeping software, it is recommended that you put a subtotal of each category on page 2 of the schedule (not the summary page). Then attach the itemized print-out behind the schedule.**
- FS 744.3678 states: 'The guardian must obtain a receipt, canceled check, or other proof of payment for all expenditures and disbursements made on behalf of the ward. The guardian must preserve all evidence of payment, along with other substantiating papers, for a period of 3 years after his or her discharge.'

Capital Transactions (Schedule C):

- Purchases of real estate, personal property or intangible assets are listed here.
- Only the gains or losses from sales of any assets are listed here. Be sure to put the value of each asset sold from the prior year's accounting/inventory **and** the sale price in the description. If the change in the value is not reflected in a bank statement or sales contract, please explain how you determined the change.
- Sales of real property should also be listed as both a capital adjustment **and** in Real Property Sales, Schedule F-1.
- Sales of personal property should also be listed as both a capital adjustment **and** in Personal Property Sales, Schedule F-2.
- You must have a court order to sell a ward's assets. Include the date of the court order approving the sale in the asset's description.
- Removal of any asset should be listed here. Please describe the asset and explain why it is no longer part of the ward's assets (for example: destroyed by fire, stolen, sold or abandoned). Please be aware that any property that was sold should also be noted on an F schedule. Please be aware that you must have a court-order approving the sale or abandonment of any of the ward's property.
- Newly discovered assets of the ward are listed here, if an Amended Inventory was not filed. Attach an appraisal or other proof of the valuation of the asset's worth behind this schedule. Any newly discovered asset should ALSO be listed on a D schedule.
- Gains or losses in stocks, bonds or brokerage accounts are listed here.
- Include detailed information, such as certificate or serial numbers.
- Insurance policies to protect assets vs. policies to increase assets.
- Enter the numbers and decimals of a value only. The dollar sign will appear automatically.
- Be sure to enter gains and losses in their correct column for proper calculation.

- Enter negative values (losses) with a minus sign.
- Negative values (losses) will appear in red.

Schedule D-4 : Intangible Assets

- Intangibles are assets which are not physical property. This includes: brokerage accounts; individually held (not held within a brokerage account) stocks; bonds; annuities; prepaid funeral contract; ABLE accounts (if the guardian has access to it); insurance policies which *add value to the ward's estate*; and promissory notes owed to the ward.
- Insurance policies which **increase** the ward's assets (for example, life insurance) should be listed here.
- Insurance policies to **protect** the ward's assets (like property insurance) will not be listed here. The premiums for these will be listed under Disbursements, Schedule B-4 only.
- Include detailed information, such as certificate or serial numbers, and purchase or maturity dates.
- Attach behind the schedule copies of statements, certificates, policies or contracts which show the current value of the asset.
- Select yes or no from the drop down menu if the asset is in a restricted account. When you click into the field (or cell) a small box with an arrow will appear in the bottom right side of the field. Click on the arrow, then click on yes or no. The restricted amount of the ward's asset will be calculated by the form. **If you do not select either yes or no, the form will default to no. Any amount which is not in a restricted account will be calculated into the amount of bond required by the guardian.**
- Enter only numbers and decimal points for the full asset amount and ward's percentage. The $ and % will appear automatically. The ward's amount will be calculated automatically.

Resources

Helpful phone numbers and websites for guardians

Topic	Organization	Contact
Free Medical Information Organizer	Carezone	Carezone.com
Police/Medical/Fire Emergencies	Your Local First Responder	9-1-1
Mandatory Reporting of Elder Abuse	Florida Department of Children and Families Florida Abuse Hotline	(800)96-ABUSE(22873) http://www.myflfamilies.com/service-programs/abuse-hotline/howtoreport
Support to Family Guardians and More Training Available	Florida State Guardianship Association (FSGA)	(800)718-0207 http://www.f1oridaguardians.com/
Elder Resources and Help	2-1-1 Pinellas/Tampa Bay	2-1-1 727-210-4211 http://www.211tampabay.org/
Florida Hurricanes and Disasters	Florida Division of Emergency Management	(800)342-3557
8 hour and 4 hour Guardianship Education Training Classes in Pinellas County	St. Petersburg College Professional Development and Continuing Education Registration	http://spcollege.Guardianship Education
Elder Help Line & Community Outreach	Area Agency on Aging of Pasco & Pinellas, Inc.	(800)963-5337 http://www.agingcarefl.org/contact-us/
National Suicide Prevention Lifeline	Substance Abuse and Mental Health Services Administration	(800)273-TALK (8255) http://www.suicidepreventionlifeline.org/
Mental Health-Help Line	National Alliance on Mental Illness, Pinellas County	(727)791-3131 http://www.namLorg
Alzheimer's 24-Hour Crisis line	Alzheimer's Community Care	(800)394-1771 http://www.alzcare.org/
Veterans Resource Center	Pinellas County Veterans Services	(727)-464-8460 http://www.pinellascounty.org/Veterans