

SIMPLIFIED ACCOUNTING CHECKLIST

Guardianship of \_\_\_\_\_

Case No.: \_\_\_\_\_

Date of Review: \_\_\_\_\_

Attorney: \_\_\_\_\_

Person Reviewing: \_\_\_\_\_

Statutory requirements: Florida Statutes ' ' 744.3678 & 744.3679, 744.367, (744.367)

- 1. \_\_\_\_\_ The funds are in a restricted account (petition designating depository, order designating depository, and receipt from depository) [744.3679(1), *see* 69.031]
- 2. \_\_\_\_\_ The assets are greater than the value of the assets from the last accounting
- 3. \_\_\_\_\_ The increase in value represents a reasonable rate of return for the year.
- 4. \_\_\_\_\_ The accounting period is correct and corresponds to the same accounting year for which the guardian accounted for in the previous year. (To accurately compare a year-to-year reasonable rate of return, the accounting period should be exactly a year, not more or less. For example, a 6-month accounting will yield a smaller return and a 1 year, 6 month accounting will yield a larger return.)
- 5. \_\_\_\_\_ If the assets are less for the current year than they were for the previous year, and the assets consist of securities, the number of shares of stock or mutual funds are equal to or greater than the number of shares in the previous accounting year. (Looking to determine whether assets were disbursed from the account. If the reason for the change in total asset value is that share prices are down, then this is an acceptable explanation).
- 6. \_\_\_\_\_ There are no disbursements on any of the guardianship accounts.

COMMENTS: \_\_\_\_\_  
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