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Guardianship of Dorothy A. Whitcomb: Annual Accounting of Guardian of the Property

SAMPLE. FICTIONAL. FOR ILLUSTRATION ONLY. A fictional Florida guardianship of the property, annual accounting for the calendar year January 1 to December 31, 2025 (due April 1, 2026), in the model format of Florida Probate Rule 5.696, Appendix A: a checking and a money market account, a condominium, a stock holding sold and one kept, and a car sold. Every person, institution and amount is made up.

Summary

The model's five lines. Item V (carrying value) must agree with the total of Schedule D.

Item	Description	Carrying value
I	Starting balance: assets on hand at beginning of accounting period (the inventory or the last accounting)	382,795.55
II	Receipts (Schedule A)	44,717.68
III	Disbursements (Schedule B)	(92,135.44)
IV	Capital transactions and adjustments (Schedule C): net gain or (loss)	(34.70)
V	Assets on hand at close of accounting period (Schedule D): cash and other assets	335,343.09

Starting balance: assets on hand at the beginning

From the verified inventory, at carrying value.

Asset	Carrying value
Checking account, Gulfview Community Bank (fictional), ending 4417	18,420.55
Money market account, Gulfview Community Bank, ending 9032	41,200.00
Condominium, 22 Pelican Way, Unit 4B, Clearwater (fictional), at inventory value	285,000.00
400 sh Gulf Coast Utilities Co. (fictional)	22,800.00
250 sh Tampa Bay Bancorp (fictional)	9,875.00
2014 Buick LaCrosse	5,500.00
Total starting balance (item I)	382,795.55

Schedule A: Receipts

Every receipt during the year. Sale proceeds are not receipts; sales go on Schedule C.

Date	Brief description of items	Amount
2025-01-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-01-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-02-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-02-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-03-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-03-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-03-15	Dividend, Gulf Coast Utilities Co.	88.00
2025-03-31	Interest, money market account	101.24
2025-04-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-04-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-04-18	Federal income tax refund, 2024 return	846.00
2025-05-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-05-03	Social Security retirement benefit, Social Security Administration	2,184.00

Date	Brief description of items	Amount
2025-06-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-06-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-06-15	Dividend, Gulf Coast Utilities Co.	88.00
2025-06-30	Interest, money market account	96.87
2025-07-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-07-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-08-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-08-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-09-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-09-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-09-15	Dividend, Gulf Coast Utilities Co.	92.00
2025-09-30	Interest, money market account	84.15
2025-10-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-10-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-11-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-11-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-12-01	Pension, Florida Retirement System (fictional amount)	1,412.50
2025-12-03	Social Security retirement benefit, Social Security Administration	2,184.00
2025-12-15	Dividend, Gulf Coast Utilities Co.	92.00
2025-12-31	Interest, money market account	71.42
Total receipts		44,717.68

Schedule B: Disbursements

Every payment during the year. Fees paid by court order show the order's date.

Date	Brief description of items	Amount
2025-01-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-01-10	Pelican Way Condominium Assn. (fictional), quarterly dues	1,260.00
2025-01-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-02-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-02-14	Clerk of the Circuit Court, audit fee on the 2024 annual accounting (s. 744.3678(4))	170.00
2025-02-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-03-02	Sunshine Homeowners Insurance (fictional), condominium policy	2,318.00
2025-03-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-03-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-04-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-04-10	Pelican Way Condominium Assn. (fictional), quarterly dues	1,260.00
2025-04-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-05-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-05-12	Dr. Alan Reyes, DDS (fictional), dental care	640.00
2025-05-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-06-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00

Date	Brief description of items	Amount
2025-06-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-06-30	Lane Guardianship Services (fictional), guardian fee per court order of 6/16/2025	3,600.00
2025-07-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-07-08	Ortega & Pratt, P.A. (fictional), attorney fee per court order of 6/16/2025	2,850.00
2025-07-10	Pelican Way Condominium Assn. (fictional), quarterly dues	1,260.00
2025-07-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-08-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-08-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-09-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-09-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-10-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-10-10	Pelican Way Condominium Assn. (fictional), quarterly dues	1,260.00
2025-10-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-11-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-11-20	Coastal Pharmacy (fictional), prescriptions	142.60
2025-11-26	Pinellas County Tax Collector, 2025 real estate taxes on the condominium	3,987.44
2025-12-05	Seabreeze Assisted Living (fictional), monthly care and room	5,950.00
2025-12-19	Medicare Part D premium, annual	418.80
2025-12-20	Coastal Pharmacy (fictional), prescriptions	142.60
Total disbursements		92,135.44

Schedule C: Capital transactions and adjustments

Each sale against its carrying value. The net goes in the carrying value column of the Summary.

Date	Brief description of transactions	Net gain	Net loss
2025-05-21	Sold 250 sh Tampa Bay Bancorp: proceeds 11,240.30, carrying value 9,875.00	1,365.30	
2025-08-04	Sold 2014 Buick LaCrosse (ward no longer drives): proceeds 4,100.00, carrying value 5,500.00		1,400.00
Total net gains and losses	Net gain or (loss): (34.70)	1,365.30	1,400.00

Schedule D: Assets on hand at close of accounting period

Two values for each asset. The carrying value total must agree with item V; the estimated current value is information only.

Asset	Estimated current value	Carrying value
Assets other than cash:		
Condominium, 22 Pelican Way, Unit 4B, Clearwater	292,000.00	285,000.00
400 sh Gulf Coast Utilities Co.	24,350.00	22,800.00
Cash (last four digits of each account; year-end statements attached):		
Checking account, Gulfview Community Bank, ending 4417	5,989.41	5,989.41
Money market account, Gulfview Community Bank, ending 9032	21,553.68	21,553.68
Total assets	343,893.09	335,343.09

Balance proof: Item V 335,343.09 = Schedule D carrying value 335,343.09; a transfer of 20,000.00 from the money market to checking on 9/2/2025 is shown on neither schedule (it changes no total); cash at end 27,543.09 = cash at start 59,620.55 + receipts 44,717.68 - disbursements 92,135.44 + sale proceeds 15,340.30.

This sample is fictional. Balanced generates Florida accountings like it from PDF bank and brokerage statements: balanced.law. General information, not legal advice; any accounting must be reviewed and verified before it is relied on or filed.

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