



Hunter S. Conrad, Esq.
St. Johns County Clerk of the Circuit Court and Comptroller
Department of Inspector General

GUARDIANSHIP ACCOUNTING CHECKLIST

Please use the following checklist:

- Provide the bank statement(s) that support the ending balance for the accounting period for each account (if you're filing an inventory, provide the bank statement(s) that support the inventory balance on the date the Letters of Guardianship were signed by the Judge).
- Use the correct starting date and ending date (if you're filing an inventory, the date of the inventory should be the date the Letters of Guardianship were signed).
- Make sure the beginning balance matches the prior year's ending balance.
- Describe all purchases.
- Include **all** of the ward's assets and proof of value of non-cash assets (appraisal, Kelly Blue Book, etc.).
- Make sure all purchases are for the benefit of the ward... **only** the ward.
- Present **all** receipts for any purchases made from cash/atm withdrawals.
- Petition the court before doing any of the following and for all unusual transactions:
 - Pay yourself as a guardian
 - Invest in a business
 - Sell-off property. Be sure to provide proof of value of the property.
 - Purchase real estate or other expensive items (such as automobiles)
 - Make large gifts to family members, friends, churches, or charities
 - Relocate the ward
 - Spend the ward's money for someone else's benefit
 - Loan money
 - Or, any other unusual transaction
- Provide **all** statements for the year if any credit card purchases were made or if there's an outstanding balance
- Inventory safe-deposit box contents (attested by an institution representative)
- Additionally, please remember to include the statutory audit fee. The fee schedule can be located on our website at www.sjccoc.us on the Guardianship Page.

Questions? Contact us! Inspector_general@sjccoc.us

✓ Kristen Bass; kbass@sjccoc.us; 904-819-3662