

**POLICIES FOR COMPLETING ANNUAL ACCOUNTINGS**  
**Effective January 1, 2006**

1. No gifting whatsoever, including charitable contributions unless approved by the court in advance.
2. Keep all receipts no matter how small the amount.
3. Keep a notebook with an itemized list of what each receipt was for. An example follows:

<u>Date</u>	<u>Payable To</u>	<u>Amount</u>	<u>Item</u>	<u>Check No.</u>
1/3/05	Shopko	\$10.00	Shirt/ bath supplies	205
1/10/05	Trigs	\$25.00	groceries	206

4. When charging mileage, keep an accurate record with the following information:

<u>Date</u>	<u>Reason for Trip</u>	<u>Miles</u>	<u>Charged/mile (federal rate)</u>
5/10/05	dr. appt	25	.405
5/20/05	shopping @ Walmart	10	.405

5. Any bank charges or service charges will have to be explained to the Register in Probate. A copy of the explanation of the charge from the institution will also need to be provided for review.
6. The Register in Probate may request receipts to review for any descriptions such as cleaning expenses, personal needs, department stores, restaurants, etc. When eating at a restaurant, only the cost of the meal for the ward is an allowable expense.
7. If rent or room and board increases substantially, the guardian should inquire as to the reason for the substantial increase and then notify the court or social worker of the proposed increase.
8. The accounts must balance on the annual accounting or it will not be accepted. If you are unable to balance, you may need to contact an accountant or attorney to help balance the annual accounting.

9. Bank statements, proof of trust accounts, checkbook registers, etc., shall be provided to the Register for review at the time of filing the annual accounting. If you are mailing in the report, you will need to provide copies of the above-mentioned materials.
10. Annual Accountings are due April 15 of each year. They are to be signed in front of a notary.
11. If any daily living expense exceeds \$100, you may be required to produce an itemized summary of the expense at the time of the filing of the annual accounting. The receipts may also be requested at any time. This is why it is important to keep an accurate accounting of every penny spent.
12. By Statute [54.15(9)], a guardian is only allowed 5 cases unless you have been certified as a corporate guardian by the State. A copy of the certification shall be filed with the Register in Probate office.

The purpose of complete record keeping is not only to protect the ward against misuse of his or her funds, but also to protect the guardian. The more detail you provide in your records at the time you incur a bill the easier it will be for you to complete the annual accounting at the end of the calendar year.

Should you have any questions, please contact the Probate office at 261-1260.