

IN THE CIRCUIT COURT OF THE
FIFTH JUDICIAL CIRCUIT IN AND FOR
MARION COUNTY, FLORIDA

ADMINISTRATIVE ORDER: M-2006-05

MANDATORY PROCEDURE ON FILING ANNUAL ACCOUNTINGS
ON A FISCAL-YEAR BASIS IN GUARDIANSHIP CASES
IN MARION COUNTY

This order defines the local procedure for filing annual accountings in guardianship cases filed in Marion County, Florida. The following procedure is intended to diffuse the flood of annual accountings filed each year with the clerk of court on a deadline of April 1 pursuant to § 744.367 (2), Fla. Stats. (1996), under which this order is authorized.

IT IS HEREBY ORDERED:

1. Effective the date of this order, all annual accountings shall be filed on a fiscal-year basis to coincide with the filing of annual plans.
2. The first fiscal-year period shall start on the date of issuance of letters of guardianship and end on the 365th day thereafter, and so forth for each and all subsequent periods.
3. The filing deadline for the first annual accounting, covering the preceding fiscal year, shall be the first anniversary of the first day of the fourth month following the month in which the letters of guardianship were issued. For each subsequent

accounting, the deadline shall be the first day of the fourth month following the month in which falls the anniversary date of the letters.

4. The accounting period described in above section 2, and the filing deadline described in above section 3, do and shall henceforth always coincide with the same prescribed by statute for annual plans.

5. Example of new procedure:

- Letters issued on: March 15, 2006
- Fiscal Year: April 1 - March 31
- Initial Plan Deadline: May 14, 2006 (= 60 days)
- Initial Plan Period: March 15, 2006 - March 31, 2007
- Annual Plan Deadline: July 1
- Annual Plan Period: succeeding April 1 - March 31
- Initial Inventory Deadline: May 14, 2006 (= 60 days)
- Annual Accounting Deadline: July 1
- Annual Accounting Period*: preceding April 1 - March 31

(* First Annual Accounting Period: March 15, 2006 - March 31, 2007)

6. Any fiscal-year or calendar-year accounting period preexisting the effective date of this order may, at the election of the guardian of the property, be converted to comport with this order. If so, the guardian shall file a notice of such election

with the clerk of court prior to the preexisting filing deadline in the manner prescribed by § 744.367 (6). In this event the first accounting filed after the election may cover a period exceeding one year if the new fiscal-year period ends after that time (OPTION A). Alternatively, the guardian may choose to file an interim accounting covering the gap between the last accounting filed and the start of the new fiscal-year period (OPTION B). Statutory audit fees will apply to all such accountings unless waived by the court.

7. No variation from the accounting procedure set forth in this order shall be permitted without court approval.

8. The effective date of this order shall be the date of entry.

DONE AND ENTERED in Ocala, Marion County, Florida this 16th day of Feb., 2006.

V. J. Musleh
VICTOR J. MUSLEH
Administrative Judge for
Marion County
Fifth judicial Circuit, Florida