



CLERK ALERTS

FROM THE OFFICE OF KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER, PINELLAS COUNTY, FL

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GUARDIANSHIP ACCOUNTING AUDIT FEES

(The Clerk Alert issued on August 7, 2017 titled "Trust Accounting Audit Fees" is hereby rescinded and replaced)

Pursuant to [FS 744.3678\(4\)](#), an audit fee is charged for the annual accounting in a guardianship case. The fee is based on the net amount of the ward's assets and is paid through the portal at the time of filing. If a ward's assets include any trust of which the ward is a beneficiary and which is under the control or administration of the guardian, the trust assets must be included in the annual financial return. For example: Annual accounting submitted with net non-trust assets of \$25,000.00 as well as a trust with net assets of \$200,000 would require fees of \$85.00 for the initial inventory, and \$170.00 for subsequent annual audits.

Audit Fee - Initial Verified Inventory Property Value in Excess of \$25,000 (FS 744.365(6))	85.00
Audit Fee - Annual Accounting for Ward's Assets (FS 744.3678(4)) with value of:	
\$25,000 or less	20.00
From \$25,000.01 up to and including \$100,000	85.00
From \$100,000.01 up to and including \$500,000	170.00
In excess of \$500,000	250.00
Final Accounting	No charge

Often, the accounting for non-trust assets and trust assets are filed as two separate documents. Ideally, they should be filed at the same time, as they are due at the same time and reflect two parts of a single estate. However, it may not always be practicable to do so. Therefore, to ensure proper calculation of fees:

- When filing both accountings at the same time, the annual accounting should be submitted as an "annual accounting" and it should reflect the total amount of the ward's assets. The trust related accounting should be submitted as a "supplemental accounting." A supplemental accounting does not generate a fee in the portal.
- When filing annual accounting first and the trust related accounting at a later day, the annual accounting should be submitted as an "annual accounting" and it should reflect the total amount of the ward's assets. Additional correspondence should be attached indicating that the trust related accounting will be following later.
 - When the trust related accounting is submitted, it should be submitted as a "supplemental accounting" to avoid additional fees.
- When the annual financial return includes just an annual accounting for the trust, it should be submitted as an annual accounting.

If you have any questions, please contact the Probate Court Records department at (727) 464-3321 or probate@mypinellasclerk.org.

All information distributed with each Clerk Alert will be posted on our [website](#), our [Attorneys' Page](#), [Facebook](#) and [Twitter](#) pages. Please feel free to share with others that may benefit from our alerts. If you have any additional questions about this topic or others, please email us at clerkinfo@mypinellasclerk.org.

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