

**WILLIAMSON COUNTY CHANCERY COURT**  
**ACCOUNTING INSTRUCTIONS**

**FIRST ACCOUNTING**

- the beginning totals must match the inventory

**SECOND ACCOUNTING AND THEREAFTER**

- the beginning totals must match the ending totals from the previous year

**SUMMARY PAGE**

- the summary totals include the beginning balance, total receipts, total disbursements, ending balance
- investment accounts also include a total for account gain or loss.

**LEDGER SHEET**

- ledger sheet must be filed for each account (other than investment accounts)
- ledger sheet must have the date, check #, payee/payor, description, amount of transaction, and balance. Computer printouts, such as quicken or excel, are welcome.
- ledger sheet must begin with the beginning date of the accounting
- ledger sheet will be checked against the bank statements
- debit transactions or online payments/withdrawals must be included
- bank statement must show the payee for debits and online transactions
- bank must provide copies of checks with the bank statement
- if the payee/payor name does not explain the payment, use the description line
- bank statements and account statements, including investment accounts, must be provided with the accounting but will be returned

**INVESTMENT ACCOUNTS**

- ledger sheet is not required if the only activity on an investment account is overall gain, overall loss and/or broker fees
- Ledger sheet itemization of market activity (i.e. buy and sale of stocks) is not required
- Withdrawals paid to conservator or to vendor directly (other than brokerage fees) must be itemized on ledger sheet

**REIMBURSEMENTS**

- receipts must be provided if reimbursements are made to conservator or family members for expenses paid
- receipt must be identified by date and payee

**\*\*\*LEDGER EXAMPLE\*\*\***

**INSTITUTION AND ACCOUNT NUMBER \_\_\_\_\_**

|             | <b>BEGINNING BALANCE</b>                                      |                               |                                       | <b>\$ 50.00</b> |
|-------------|---|-------------------------------|---------------------------------------|-----------------|
| <b>DATE</b> | <b>PAYOR/PAYEE &amp; CHECK #<br/>DESCRIPTION IF NECESSARY</b> | <b>ADDITIONS<br/>DEPOSITS</b> | <b>SUBTRACTIONS<br/>DISBURSEMENTS</b> | <b>BALANCE</b>  |
| 1/1/14      | Social Security   | 300.00                        |                                       | 350.00          |
| 1/3/14      | #234 Rent Company – rent                                      |                               | -200.00                               | 150.00          |
| 1/4/14      | #235 Kroger – groceries                                       |                               | -10.00                                | 140.00          |
| 1/5/14      | Debit – CVS – prescription                                    |                               | -25.00                                | 115.00          |
|             |   |                               |                                       |                 |
|             | <b>TOTALS</b>   | 300.00                        | -235.00                               | 115.00          |

**\*\*\*\*SUMMARY EXAMPLE\*\*\*\***

The Totals for this Accounting are as follows:

|                            | <b>ACCOUNT#</b><br><b><u>BofA 1111</u></b> | <b>ACCOUNT#</b><br><b><u>Broker 1112</u></b> | <b>ACCOUNT#</b><br><b><u>                    </u></b> |
|----------------------------|--|--|---|
| <b>Beginning Balance</b>   | <b><u>50.00</u></b>                        | <b><u>2,000,000.00</u></b>                   | <b><u>                    </u></b>                    |
| <b>Total Receipts</b>      | <b><u>300.00</u></b>                       | <b><u>0</u></b>                              | <b><u>                    </u></b>                    |
| <b>Total Disbursements</b> | <b><u>235.00</u></b>                       | <b><u>400.00</u></b>                         | <b><u>                    </u></b>                    |
| <b>Total Gain/Loss</b>     | <b><u>N/A</u></b>                          | <b><u>2,000.00</u></b>                       | <b><u>                    </u></b>                    |
| <b>Ending Balance</b>      | <b><u>115.00</u></b>                       | <b><u>2,001,600.00</u></b>                   | <b><u>                    </u></b>                    |