Inventories and Accounts for Minors & Disabled Persons In Cook County, Illinois, In 2025

SUPPLEMENT: TIPS ON USING SPREADSHEET PROGRAMS

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NON-ATTORNEYS: You may have been referred to this presentation to learn more about Inventories or Accounts, or to assist you in gathering information. This presentation is NO substitute for an attorney. While I hope you find this information useful, DO NOT TRY THIS AT HOME (without a lawyer's guidance).

Tips for Spreadsheet Programs (e.g., Microsoft Excel)

You can prepare an Inventory or an Account with any computer program, typewriter or other writing instrument of your choice. However, I strongly recommend using a spreadsheet program like Microsoft Excel. *Since Excel is so common, I refer to such spreadsheet programs as "Excel" from here on.*

Excel can minimize the time that it takes to develop an Account. Instead of using a calculator and taking copious notes, you can perform all calculations with the following, basic commands.

=	Type the equals sign ("=") into any field, then click on any other field and hit enter. The two fields will then link. Any value in the selected field will automatically update the other field.
=F156+F152	This command adds the values in two other fields. In this example, if the values in F156 or F152 are updated, this field will automatically reflect the change. Similar commands can be used for subtraction, multiplication and division. A field's formula can be as simple or complex as needed.
∑	If you highlight neighboring fields and click this button (i.e., the "Autosum" button), Excel will total all values in those fields.

These commands allow you to link to each set of calculations which automatically update as you create the Account.

Each section of the Account (e.g., Receipts, Disbursements, Assets on Hand) should be on its own tab so that you can arrange easily arrange columns that best suit each section. In the Disbursements section, use the columns outside of the printable area to keep running totals for each asset. *See the two following comparison pages.* Divide entries in each subcategory by payment source. *See the entries for Real Estate Taxes on the comparison pages.*

The sample Inventory and Account are available for download in Excel format, as well as the print version provided in the Appendix. In Excel, however, you can click on fields to see this approach in action.

SAMPLE DISBURSEMENT PAGE
(what is submitted to Court)

TAXES

Income Taxes					
03/15/26		352	Illinois Department of Revenue	410.00	
03/15/26		353	U.S. Treasury	2,300.00	
	TOTAL, from Item 14:				**2,710.00**
Real Estate Taxes					
02/25/26		363	Cook County Treasurer (Renters Lane property)	1,646.14	
02/25/26		364	Cook County Treasurer (Home Street property)	120.36	
	TOTAL, from Item 14:			**1,766.50**	
12/01/25		11005	Cook County Treasurer (Renters Lane property)	1,874.12	
12/01/25		11006	Cook County Treasurer (Home Street property)	131.51	
	TOTAL, from Item 15:			**2,005.63**	
	SUBTOTAL:				**3,772.13**

FEES

2025			First Generic Bank, Annual Account Fee	50.00	
	TOTAL, from Item 5:				**50.00**
Guardian's Fees			NONE		
Attorney's Fees					
12/17/25		11007	Your Law Firm, P.C. P/C/O 11/1/25	5,000.00	
	TOTAL, from Item 15:				**5,000.00**

INVESTMENT PURCHASES

2/26			300 Shares, New Generic, Ticker: NGI Value at Purchase on 2/26: $17.40/share *See Receipts, Item 18D*	5,220.00	
	TOTAL, from Item 16:				**5,220.00**
TOTAL DISBURSEMENTS					**87,912.22**

SAMPLE DISBURSEMENT PAGE
(plus running totals)

					OUTSIDE	PRINTABLE		PAGE
		TAXES			**Item 5**	**Item 16**	**Item 17**	**Item 18**
Income Taxes								
03/15/26	352	Illinois Department of Revenue	410.00					
03/15/26	353	U.S. Treasury	2,300.00					
TOTAL, from Item 14:				**2,710.00**		**2,710.00**		
Real Estate Taxes								
02/25/26	363	Cook County Treasurer (Renters Lane property)	1,646.14					
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TOTAL, from Item 15:			**2,005.63**				**2,005.63**	
SUBTOTAL:				**3,772.13**				
		FEES						
2025		First Generic Bank, Annual Account Fee	50.00					
TOTAL, from Item 5:				**50.00**	**50.00**			
Guardian's Fees		NONE						
Attorney's Fees								
12/17/25	11007	Your Law Firm, P.C. P/C/O 11/1/25	5,000.00					
TOTAL, from Item 15:				**5,000.00**			**5,000.00**	
		INVESTMENT PURCHASES						
2/26		300 Shares, New Generic, Ticker: NGI Value at Purchase on 2/26: $17.40/share *See Receipts, Item 18D*	5,220.00					
TOTAL, from Item 16:				**5,220.00**				**5,220.00**
TOTAL DISBURSEMENTS				**87,912.22**	**50.00**	**54,225.74**	**28,416.48**	**5,220.00**