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Ruth A. Whitfield, a Disabled Person: Guardian of the Estate's Annual Account

SAMPLE. FICTIONAL. FOR ILLUSTRATION ONLY. A fictional Cook County guardianship of a disabled adult's estate, the guardian's second annual account for May 1, 2025 to April 30, 2026 (letters issued May 1, 2024): Social Security and a pension, a care home, a roof repair, a sale of fund shares, a transfer between her own accounts and her house. Every person, institution and amount is made up.

Recapitulation

The cash at the start, plus the receipts, less the disbursements and distributions, equals the cash on hand at the end. The 24th Judicial Circuit's summary puts the same figures on its lines 1 to 5.

Line	Description	Amount
1	Prior balance on hand (cash at the start)	26,766.73
2	Total receipts	52,260.20
3	Subtotal	79,026.93
4	Total disbursements	48,481.96
5	Total distributions	0.00
6	Closing balance on hand	30,544.97

Receipts under Lincoln State Bank checking

Each receipt reported under the account it came into.

Date	Source and description	Amount
05/03/2025	Social Security Administration: retirement benefit	1,912.00
06/03/2025	Social Security Administration: retirement benefit	1,912.00
07/03/2025	Social Security Administration: retirement benefit	1,912.00
08/03/2025	Social Security Administration: retirement benefit	1,912.00
09/03/2025	Social Security Administration: retirement benefit	1,912.00
10/03/2025	Social Security Administration: retirement benefit	1,912.00
11/03/2025	Social Security Administration: retirement benefit	1,912.00
12/03/2025	Social Security Administration: retirement benefit	1,912.00
01/03/2026	Social Security Administration: retirement benefit	1,912.00
02/03/2026	Social Security Administration: retirement benefit	1,912.00
03/03/2026	Social Security Administration: retirement benefit	1,912.00
04/03/2026	Social Security Administration: retirement benefit	1,912.00
05/01/2025	Illinois Teachers Retirement (fictional): pension	1,386.40
06/01/2025	Illinois Teachers Retirement (fictional): pension	1,386.40
07/01/2025	Illinois Teachers Retirement (fictional): pension	1,386.40
08/01/2025	Illinois Teachers Retirement (fictional): pension	1,386.40
09/01/2025	Illinois Teachers Retirement (fictional): pension	1,386.40
10/01/2025	Illinois Teachers Retirement (fictional): pension	1,386.40
11/01/2025	Illinois Teachers Retirement (fictional): pension	1,386.40
12/01/2025	Illinois Teachers Retirement (fictional): pension	1,386.40
01/01/2026	Illinois Teachers Retirement (fictional): pension	1,386.40
02/01/2026	Illinois Teachers Retirement (fictional): pension	1,386.40
03/01/2026	Illinois Teachers Retirement (fictional): pension	1,386.40
04/01/2026	Illinois Teachers Retirement (fictional): pension	1,386.40
11/20/2025	Refund of overpaid property tax, Cook County Treasurer	212.40

Date	Source and description	Amount
Total		39,793.20

Receipts under Lincoln State Bank savings

Each interest credit, as the statements print it.

Date	Source	Amount
06/30/2025	Lincoln State Bank savings: interest	45.63
09/30/2025	Lincoln State Bank savings: interest	46.12
12/31/2025	Lincoln State Bank savings: interest	46.70
03/31/2026	Lincoln State Bank savings: interest	44.95
Total		183.40

Receipts under Prairie Investments

Interest, dividends and the sale of fund shares at its whole proceeds, reported under the asset sold.

Date	Source and description	Amount
04/30/2026	Prairie Investments: money market interest, the year	61.38
08/15/2025	Prairie Investments: dividends, Lakefront Growth Fund (fictional)	318.22
02/10/2026	Prairie Investments: proceeds of sale, 400 shares Lakefront Growth Fund	11,904.00
Total		12,283.60

Disbursements: Administration Expenses

Each payment numbered, with the date, the recipient, the purpose and the amount.

Date	Recipient and purpose	Amount
07/01/2025	Check 3151: Prairie Surety (fictional), guardian's bond premium	250.00
Total		250.00

Disbursements: Taxes

Each payment numbered, with the date, the recipient, the purpose and the amount.

Date	Recipient and purpose	Amount
11/14/2025	Check 3154: Cook County Treasurer, property tax on her house	1,874.33
04/15/2026	U.S. Treasury: her 2025 federal income tax	1,215.00
04/15/2026	Illinois Department of Revenue: her 2025 state income tax	388.00
Total		3,477.33

Disbursements: Fees

Each payment numbered, with the date, the recipient, the purpose and the amount.

Date	Recipient and purpose	Amount
04/28/2026	Lincoln State Bank: monthly service charges, the year	60.00
Total		60.00

Disbursements: Investment Purchases

Each payment numbered, with the date, the recipient, the purpose and the amount.

Date	Recipient and purpose	Amount
	None.	0.00
Total		0.00

Disbursements: Other Disbursements

Each payment numbered, with the date, the recipient, the purpose and the amount.

Date	Recipient and purpose	Amount
05/05/2025	Check 3100: Prairie View Senior Living (fictional), care and room	3,150.00
06/05/2025	Check 3101: Prairie View Senior Living (fictional), care and room	3,150.00
07/05/2025	Check 3102: Prairie View Senior Living (fictional), care and room	3,150.00
08/05/2025	Check 3103: Prairie View Senior Living (fictional), care and room	3,150.00
09/05/2025	Check 3104: Prairie View Senior Living (fictional), care and room	3,150.00
10/05/2025	Check 3105: Prairie View Senior Living (fictional), care and room	3,150.00
11/05/2025	Check 3106: Prairie View Senior Living (fictional), care and room	3,150.00
12/05/2025	Check 3107: Prairie View Senior Living (fictional), care and room	3,150.00
01/05/2026	Check 3108: Prairie View Senior Living (fictional), care and room	3,150.00
02/05/2026	Check 3109: Prairie View Senior Living (fictional), care and room	3,150.00
03/05/2026	Check 3110: Prairie View Senior Living (fictional), care and room	3,150.00
04/05/2026	Check 3111: Prairie View Senior Living (fictional), care and room	3,150.00
06/12/2025	Check 3150: Evanston Pharmacy (fictional), prescriptions	284.16
09/22/2025	Check 3153: Lakeshore Dental (fictional), dental care	640.00
12/02/2025	Check 3155: ComEd, electric service at her house, the year to date	1,120.47
03/20/2026	Check 3156: Lakeshore Roofing (fictional), roof repair on her house	4,850.00
Total		44,694.63

Assets on hand: cash

Each account's balance on the last day, as its statement shows it. The 10,000.00 moved from savings to checking on 01/08/2026 is in neither the receipts nor the disbursements.

Account	Balance
Lincoln State Bank checking	7,723.42
Lincoln State Bank savings	8,433.40
Prairie Investments, money market sweep	14,388.15
Total cash on hand (equals line 6)	30,544.97

Assets on hand: other

The fund at its market value on the closing statement, with the value carried beside it; her house at its estimated value.

Asset	Value carried	Value at the end
Lakefront Growth Fund, 1,100 shares (fictional)	30,690.00	34,562.00
Her house, 18 Maple Ln, Evanston (fictional), inventory value	285,000.00	285,000.00
Total other assets	315,690.00	319,562.00

Balance proof: line 6 30,544.97 = the cash on hand at the end 30,544.97; the fund sold for 11,904.00 against 11,160.00 carried.

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