

SAMPLE TRUST ACCOUNT LEDGERS

Please Note: These ledger pages are not intended to represent the only ethically correct way to keep trust accounting records. The purpose of this example is to show the different types of information which should be kept, and one way of setting up the ledgers.

**Sample Page IOLTA Trust Account General Ledger
Black, White & Green, P.C.**

All check numbers in sequence.

Full description of all transactions included.

Date	Check No.	Client	File No.	Payee	Description	Payment	Deposit	Balance
								13,251.14
01/05/03	820	Village Appliances	02-0250	AAA Court Reporters	Deposition Transcript	125.00		13,126.14
01/05/03	821	Jed Bartlett	02-1599	Capitol Medical Center	Copy Medical Records	30.00		13,096.14
01/05/03	822	Nora Jones	02-1598	Clerk of Court	Filing Fee	95.00		13,001.14
01/06/03	Dep. 03-01 Receipt #1234	Jayne Thomas	01-0023		Settlement Check		38,000.00	51,001.14
01/06/03	823	Moviestore	02-1423	Excelsior Legal	Corporate Kit	235.00		50,766.14
01/09/03	824	Jayne Thomas	01-0023	Dr. Eileen Rogers	Rehab. Final	1,340.89		49,425.25
01/09/03	825	Jayne Thomas	01-0023	BW&G	Fees	11,400.00		38,025.25
01/09/03	826	Jayne Thomas	01-0023	Jayne Thomas	Net Settlement	25,259.11		12,766.14
01/09/03	827	VOID						12,766.14
01/11/03	Dep. 03-02 Receipt #1235	Ross Geller	03-0001		Advance Fees & Costs		1,000.00	13,766.14
01/12/03	828	Nora Jones	02-1598	Thomas Magnum	Investigative Report	475.00		13,291.14

Note that check is given time to clear before disbursement.

All receipts tied to receipt book number.

**Sample Page: Client Trust Ledger Card
Black, White & Green, P.C.**

Name: Nora Jones Matter: Divorce File No. 02-1598
 Address: 123 Main Street Attorney: RLG
Anywhere, AL 36000

Date	Check No.	Payee	Description	Payment	Deposit	Balance
			Balance Forward			0.00
12/31/02	Dep. 02-57 Receipt #1233		Fee & Cost Deposit		1,500.00	1,500.00
01/05/03	822	Clerk of Court	Filing Fee	95.00		1,405.00
01/12/03	828	Thomas Magnum	Investigative Report	475.00		930.00
01/15/03	834	BW&G, P.C.	Fees	600.00		330.00
02/28/03	Dep. 03-12		Additional Fee & Cost Deposit		500.00	830.00
03/17/03	859	BW&G, P.C.	Copy costs	47.95		782.05
03/31/03	873	BW&G, P.C.	Fees	700.00		82.05
03/31/03	874	Nora Jones	Refund	82.05		0.00

Note: Ending balance for closed matters must always come to zero.
 The sum of the ending balances for all open matters must always equal the ending balance in the Trust Account General Ledger.

THREE-WAY RECONCILIATION

As of Bank Statement Ending: _____

***CLIENT'S LEDGER BALANCES**

as of bank statement reconciling date above:

	NAME OF CLIENT	AMOUNT	
1.	Administrative Funds	\$ _____	
2.	_____	\$ _____	
3.	_____	\$ _____	
4.	_____	\$ _____	
5.	_____	\$ _____	
6.	_____	\$ _____	
7.	_____	\$ _____	
8.	_____	\$ _____	
			\$ _____ TOTAL

TRUST ACCOUNT BANK STATEMENT Ending Balance: \$ _____

*PLUS: Outstanding Deposits

	NAME OF CLIENT / ITEM	AMOUNT	
1.	_____	\$ _____	
2.	_____	\$ _____	
3.	_____	\$ _____	
4.	_____	\$ _____	
5.	_____	\$ _____	
6.	_____	\$ _____	
Total			+ \$ _____

*LESS: Outstanding Disbursements

	NAME OF CLIENT / ITEM	AMOUNT	
1.	_____	\$ _____	
2.	_____	\$ _____	
3.	_____	\$ _____	
4.	_____	\$ _____	
5.	_____	\$ _____	
6.	_____	\$ _____	
Total			- \$ _____

ADJUSTED BALANCE	_____ TOTAL
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GENERAL LEDGER/CHECKBOOK REGISTER BALANCE	\$ _____
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as of bank statement reconciling date above: **TOTAL**

****TOTALS IN BOLD SHOULD ALL MATCH****

*NOTE: If necessary, list additional clients and/or outstanding items on separate sheet and attach to this form.