

The following are examples of the type of accounting records that you are required to generate¹:

1. Example of Client Ledger:

**Example Attorney a Law Corporation Client Ledger
National Bank #000-000000**

Type	Date	Num	Source Name	Memo	Class	Debit	Credit	Balance
Client Trust								
Liability Client								
Dep...	7/18/1994	04037580	Liberty Mutual		Settlements:PI		30,000.00	30,000.00
Check	7/25/1994	1817	Client 01 Full Name		Client	11,682.39		18,317.61
Check	7/25/1994	1816	Example Attorney a Law		Fees, Legal	10,000.00		8,317.61
Check	7/25/1994	1816	Example Attorney a Law		Costs, Legal	3,007.61		5,310.00
Check	7/29/1 994	1819	Kaiser Permanente		Medical Costs	610.80		4,699.20
Check	7/29/1994	1820	Dr. Mike		Medical Costs	500.00		4,199.20
Check	7/29/1 994	1821	A-1 Chiropractic		Medical Costs	2,600.00		1,599.20
Check	7/29/1 994	1822	Roxsan Radiology Medical		Medical Costs	1,300.00		299.20
Check	7/29/1 994	1823	Dr. Clod Seed		Medical Costs	300.00		(0.80)
Gen...	9/1 2/1 994	correction	Advances & Corrections	Fund	Corrections		0.80	0.00
Total Client 01						30,000.80	30,000.80	0.00
Total Client Trust Liability						30,000.80	30,000.80	0.00
TOTAL						30,000.80	30,000.80	0.00

¹ The Examples were generated in QuickBooks® accounting package. Because most law offices use QuickBooks® for their accounting purposes, it is wise to learn to use QuickBooks for Client Trust Accounting. For an explanation of how to use QuickBooks for client trust account go to www.clientmoney.com

2. Example of Client Trust Journal:

**Example Attorney a Law Corporation
Client Trust Journal
National Bank # 000000**

Type	Date	Num	Name	Source Name	Class	Debit	Credit	Balance
Deposit	1/1/1994		State Bar of California - IOLTA Account	National Bank	State Bar Transaction		28.71	28.71
Deposit	1/1 /1 994		Client 05	Bal Fwd	Settlements:PI		3,052.50	3,081.21
Deposit	1/1/1994		Client 02	Bal Fwd	Settlements:PI		4,029.85	7,111.06
Check	1/3/1 994	adj	State Bar of California - IOLTA Account	IOLTA - State Bar disbursement	State Bar Transaction	28.71		7,082.35
Deposit	1/31/1994		State Bar of California - IOLTA Account	National Bank	State Bar Transaction		26.31	7,108.66
Check	2/3/1 994		State Bar of California - IOLTA Account	State Bar of California - IOLTA Account	State Bar Transaction	26.31		7,082.35

Deposit	2/28/1994		State Bar of California - IOLTA Account	National Bank	State Bar Transaction	9.34	7,091.69
Check	3/3/1 994		State Bar of California - IOLTA Account	State Bar of California - IOLTA Account	State Bar Transaction	9.34	7,082.35
Deposit	3/1 0/1 994		Client 05	Farmers Insurance	Settlements:PI	5,500.00	12,582.35
Deposit	3/31/1994		State Bar of California - IOLTA Account	National Bank	State Bar Transaction	26.01	12,608.36
Check	4/1 /1 994		State Bar of California - IOLTA Account	State Bar of California - IOLTA Account	State Bar Transaction	26.01	12,582.35
Deposit	4/1 9/1 994		Client 04	Insurance Company	Settlements:PI	15,000.00	27,582.35
Check	4/28/1 994	1802	Client 05	Mercury Insurance Co.	Subrogation	1,526.25	26,056.10
Check	4/28/1 994	1805	Client 05	Dr. Sandor	Medical Costs	430.00	25,626.10
Check	4/28/1 994	1808	Client 05	Dr. Eugene	Medical Costs	825.00	24,801.10
Check	4/28/1 994	1801	Client 05	Example Attorney a Law Corporation	Fees, Legal	1,914.50	22,886.60

Deposit	4/29/1994		State Bar of California - IOLTA Account	National Bank	State Bar Transaction		24.96	22,911.56
Check	5/2/1 994		State Bar of California - IOLTA Account	State Bar of California - IOLTA Account	State Bar Transaction		24.96	22,886.60
Check	5/3/1 994	1809	Client 05	Western Imaging Center Med Group	Medical Costs		424.00	22,462.60
Check	5/17/1994	1812	Client 05	Client 05 Full Name	Client Disbursement		3,207.75	19,254.85
Deposit	5/23/1994		Client 04	20th Century Insurance	Settlements:PI		3,500.00	22,754.85
Deposit	5/31/1994		State Bar of California - IOLTA Account	National Bank	State Bar Transaction		22.60	22,777.45
Check	6/1 /1 994		State Bar of California - IOLTA Account	State Bar of California - IOLTA Account	State Bar Transaction		22.60	22,754.85
Check	6/7/1 994	1813	Client 04	Client 04 Full Name	Client Disbursement		9,894.00	12,860.85
Check	6/7/1 994	1814	Client 04	Tarzana Sports Injury & Ortho Grp	Medical Costs		845.00	12,015.85
Check	6/7/1994	1815	Client 04	South ValleyPhysical Therapy	Medical Costs		1,500.00	10,515.85

Check	6/7/1 994	1816	Client 04	Example Attorney a Law Corporation	Fees, Legal	5,875.00		4,640.85
Check	6/7/1 994	1816	Client 04	Example Attorney a Law Corporation	Costs, Legal	386.00		4,254.85
Deposit	6/30/1 994		State Bar of California - IOLTA Account	National Bank	State Bar Transaction		9.41	4,264.26
Deposit	7/1 8/1 994	040...	Client 01	Liberty Mutual	Settlements:PI		30,000.00	34,264.26
Check	7/25/1994	1817	Client 01	Client 01 Full Name	Client Disbursement	11,682.39		22,581.87
Check	7/25/1994	1816	Client 01	Example Attorney a Law Corporation	Fees, Legal	10,000.00		12,581.87
Check	7/25/1 994	1816	Client 01	Example Attorney a Law Corporation	Costs, Legal	3,007.61		9,574.26
Check	7/29/1994	1819	Client 01	Kaiser Permanente	Medical Costs	610.80		8,963.46
Check	7/29/1994	1820	Client 01	Dr. Mike	Medical Costs	500.00		8,463.46
Check	7/29/1994	1821	Client 01	A-1 Chiropractic	Medical Costs	2,600.00		5,863.46

Check	7/29/1 994	1822	Client 01	Roxsan Radiology Medical Group	Medical Costs	1,300.00		4,563.46
Check	7/29/1994	1823	Client 01	Dr. Clod Seed	Medical Costs	300.00		4,263.46
Check	7/29/1994	1826	Client 05	Dr. David S. Jammer	Medical Costs	225.00		4,038.46
Check	7/29/1 994	1824	Client 02	Client 02 Full Name	Client Disbursement	500.00		3,538.46
Check	7/29/1994	1825	Client 02	Dr. Ema Hess	Medical Costs	300.00		3,238.46
Deposit	8/1 /1 994	387...	Client 03	20th Century Insurance	Settlements:PI		58,000.00	61,238.46
Check	8/1 5/1 994	1828	Client 03	Advanced Medical Diagnosis	Medical Costs	1,250.00		59,988.46
Check	8/1 5/1 994	1829	Client 03	Image Medical Group (Radiolo	Medical Costs	1,022.00		58,966.46
Check	8/1 5/1 994	1830	Client 03	Cherry Therapeutics	Medical Costs	2,270.00		56,696.46
Check	8/15/1994	1831	Client 03	Kip Epstein, M.D.	Medical Costs	1,610.00		55,086.46

Example Attorney a Law Corporation

**Client Trust Journal
National Bank # 000000
Source Name**

06/14/01

Type	Date	Num	Name	Class	Debit	Credit	Balance
Check	8/15/1994	1831	Client 03 Ronald J. Man, M.D.	Medical Costs	450.00		54,636.46
Check	8/15/1994	1832	Client 03 Edward Terror, M. D.	Medical Costs	525.00		54,111.46
Check	8/15/1994	1834	Client 03 Dennis Kingsford, OMD, LAC	Medical Costs	740.00		53,371.46
Check	8/15/1994	1835	Client 03 Wilber Simmons, M.D.	Medical Costs	915.00		52,456.46
Check	8/15/1994	1836	Client 03 Client 03 Full Name	Client Disbursement	27,880.09		24,576.37
Check	8/15/1994	1837	Client 03 Example Attorney a Law Corporation	Fees, Legal	19,333.33		5,243.04
Check	8/15/1994	1837	Client 03 Example Attorney a Law Corporation	Costs, Legal	2,004.58		3,238.46
Total					115,991.23	119,229.69	3,238.46

3. Example of Bank Reconciliation:

NB - Client Trust - 0-000-000 account reconciled for the period ending 10/16/96

Cleared Transactions

Previous Balance			5,070.21
Cleared Checks and Payments	10 Items	-57,080.00	
Cleared Deposits and Other Credits			58,000.00
Cleared Deposits and Other Credits	1 Items		
Cleared Balance			5,990.21

Uncleared Transactions

Uncleared Checks and Payments	2 Items	-2,720.00	
Uncleared Deposits and Other Credits	1 Items	9,000.00	

New Transactions

Account Balance as of 10/16/96 (statement closing date)		12,270.21
New Checks and Payments	0 Items	0.00
New Deposits and Other Credits	0 Items	0.00
Ending Account Balance		12,270.21

Date	No.	Payee	Memo Account	Amount
Cleared Checks and Payments:				
07/29/94	1822	Roxsan Radiol...	NB - Client Tr... X	-1,300.00
07/29/94	1824	Client 02 Full ... Partial Dist/Pr...	NB - Client Tr... X	-500.00
08/15/94	1828	Advanced Med...	NB - Client Tr... X	-1,250.00
08/15/94	1829	Image Medical ...	NB - Client Tr... X	-1,022.00
08/15/94	1831	Kip Epstein, M...	NB - Client Tr... X	-1,610.00
08/15/94	1833	Edward Terror,... Gutierrez - pla...	NB - Client Tr... X	-525.00
08/15/94	1834	Dennis Kingsfo...	NB - Client Tr... X	-740.00
08/15/94	1835	Wilber Simmo...	NB - Client Tr... X	-915.00
08/15/94	1836	Client 03 Full ...	NB - Client Tr... X	-27,880.09
08/15/94	1837	Example Attor...	NB - Client Tr... X	-21,337.91
Total Cleared Checks and Payments			10 Items	-57,080.00
Cleared Deposits and Other Credits:				
08/01/94		20th Century I...	NB - Client Tr... X	58,000.00
Total Cleared Deposits and Other Credits			1 Items	58,000.00
Total Cleared Transactions			11 Items	920.00

Uncleared Transactions as of 10/16/96:

Date	No. Payee	Memo	Account	Amount
<i>Uncleared Checks and Payments:</i>				
08/15/94	1830	Cherry Therape...	NB - Client Tr...	-2,270.00
08/15/94	1832	Ronald J. Man,...	NB - Client Tr...	-450.00
Total Uncleared Checks and Payments			2 Items	-2,720.00

Uncleared Deposits and Other Credits:

06/01/95	Mercury Insura...	Deposit	NB - Client Tr...	9,000.00
Total Uncleared Deposits and Other Credits			1 Items	9,000.00

Total Uncleared Transactions as of 10/16/96 **3 Items** **6,280.00**

New Transactions:

New Checks and Payments:

Total New Checks and Payments	0 Items	0.00
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New Deposits and Other Credits:

Total New Deposits and Other Credits	0 Items	0.00
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Total New Transactions	0 Items	
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