

Client Ledger: Client A

Case Information: Divorce (\$175/hour)

Date	Amount	Source	Payee	Purpose	Balance	Notes
12/15/2011	\$200.00	Client A		Retainer	\$200.00	
12/31/2011	\$600.00	Client A		Retainer	\$800.00	
1/19/2012	(\$220.00)		Clerk	Filing Fee	\$580.00	
2/1/2012	\$400.00	Client A		Retainer	\$980.00	
2/10/2012	(\$350.00)		Attorney	Earned Fees	\$630.00	
2/28/2012	(\$180.00)		Attorney	Earned Fees	\$450.00	
4/15/2012	(\$450.00)		Attorney	Earned Fees	\$0.00	











Account: U.S. Bank IOLTA  
General Ledger March and April 2012

Date	Amount	Purpose	Balance	Notes
3/1/12	\$850.00	Carryover balance from Feb. 2012 (\$450 - Client A, \$400 - Client B)	\$850.00	
3/19/12	\$2,000.00	Deposit (Retainer for Client C - Divorce)	\$2,850.00	
3/20/12	\$299.00	Deposit (Filing fee for Client D's Bankruptcy)	\$3,149.00	
3/27/12	(\$299.00)	Transfer to Business Account (Reimbursement of Client D's Filing Fee)	\$2,850.00	Month End Balance
4/3/12	\$550.00	Deposit (Settlement Proceeds for Client E)	\$3,400.00	
4/7/12	(\$1,200.00)	Transfer to Business Account (Earned Fees from Client C)	\$2,200.00	
4/9/12	(\$200.00)	Transfer to Business Account (Earned Fees from Client E)	\$2,000.00	
4/9/12	(\$300.00)	Client E - Settlement Proceeds	\$1,700.00	
4/9/12	(\$50.00)	MedSpecialty (Medical Bill for Client E)	\$1,650.00	
4/15/12	(\$450.00)	Transfer to Business Account (Earned Fees for Client A)	\$1,200.00	
4/17/12	\$250.00	Client F - Expense Advance	\$1,450.00	
4/19/12	(\$60.32)	Regional Medical Center (Medical Records for Client F)	\$1,389.68	I.D. No: 5556333454
4/25/12	\$37.50	Clerk Of Courts (Refund of Costs for Client C)	\$1,427.18	
4/26/12	(\$37.50)	Client C - Court Costs Refund	\$1,389.68	
4/26/12	(\$101.10)	Local Medical Center (Records for Client F)	\$1,288.58	Acct. No: 7655
4/30/12	(\$200.00)	Transfer to Business Account (Earned Fees from Client C)	\$1,088.58	Month End Balance

### April 2012 Monthly Reconciliation

Balance on April 2012 Bank Statement	\$1,088.58	✓
Balance on General Ledger	\$1,088.58	✓
Total of All Client Ledgers		
Client B - \$400		
Client C - \$600		
Client F - \$88.58	\$1,088.58	✓