













SAMPLE FORMS FOR TRUST ACCOUNT RECORD KEEPING

SCR 20:1.15(g)(1) states:

A lawyer shall maintain and preserve complete records of trust account funds, all deposits and disbursements, and other trust property and shall preserve those records for at least 6 years after the date of termination of the representation. Electronic records shall be backed up by an appropriate storage device. The office of lawyer regulation shall publish guidelines for trust account recordkeeping.

For trust account record keeping guidelines, go to: [Trust Account Guidelines](#).

To assist lawyers who keep trust account records manually, OLR provides blank forms ; Excel forms ; and forms filled with sample data for each of the following records:

FORMS:	FORMAT	SAMPLES
Transaction Register	 	Register
Client Ledger	 	Client Ledgers
Maintenance Account Ledger	 	Maintenance Ledger
Reconciliation Worksheet	 	Reconciliation

BLANK FORMS: The blank forms can be printed and used for manual record keeping or maintained in the Word document by inserting dates, amounts, payees, deposit sources, client matters and purposes of disbursements. **The running balances must be calculated by the lawyer or law firm and entered in both formats of the record (the handwritten format as well as the electronic format). If the records are created electronically in Word, be sure to back up the documents and print a hard copy on a monthly basis.**

EXCEL FORMS: The Excel forms calculate the running balance after each transaction **only if** the **Source of Deposit** or the **Payee** are identified in **Column C**. To print the records, select the data by highlighting only the rows and columns used. Hit Print. Under the “No Scaling” option at the bottom of the screen, select “Fit Sheet on One Page” from the drop-down menu.

**William B. Accurate, Esq.
Client Trust Account**

TRANSACTION REGISTER

DATE	CK. No.	TRANSACTION	DEPOSITS	PAYMENTS	✓	BALANCE
		CLIENT MATTER & PURPOSE				
02/01/20	DEP	Ck from Accurate Law Office	100.00		✓	100.00
		Maintenance Account				
02/02/20	DEP	Ck from IOU Insurance Co.	15,000.00			15,100.00
		Innocent PI Settlement				
02/08/20	1000	James Innocent		7,262.50		7,837.50
		P.I. Settlement				
02/08/20	EFT	Accurate Law Office		5,137.50		2,700.00
		Innocent (Fees & Costs)				
02/08/20	1001	Dr. Ben Chiopsu		2,600.00		100.00
		Innocent				
02/12/20	DEP	Credit Card Paymt f/Marvin Fight	2,000.00			2,100.00
		Fight (Advance)				
02/17/20	EFT	Accurate Law Office		212.00		1,888.00
		Fight – Filing Fee Reimbursement				
02/27/20	1002	Register of Deeds		5.00		1,883.00
		Fight – Lis Pendens				
02/27/20	1003	Clerk of Court		4.00		1,879.00
		Fight – Copies				
02/27/20	EFT	Accurate Law Office		620.00		1,259.00
		Fight – Atty Fees				
02/07/20	DM	Check Print Fees		25.32		1,233.68
		Maintenance Account				
02/28/20	DM	Bank Service Charge		6.78		1,226.90
		Maintenance Account				

CLIENT LEDGERS

Client: **Fight, Marvin**
Matter: **Divorce**

Date	Ck No.	Transaction	Deposits	Payments		Balance
02/12/20	DEP	CC-Advanced Fees/Costs	2,000.00			2,000.00
02/17/20	EFT	Accurate Law (Filing Fees)		212.00		1,788.00
02/17/20	1002	Reg. of Deeds (<i>Lis Pendens</i>)		5.00		1,783.00
02/27/20	1003	Clerk of Ct. (Copies)		4.00		1,779.00
02/27/20	EFT	Accurate Law Office (Fees)		620.00		1,159.00

Client: **Fight, Marvin and Fight, Bea**
Matter: **Real Estate Proceeds**

Date	Ck No.	Transaction	Deposits	Payments		Balance
03/18/20	DEP	Ck f/Johnson Closing Serv.	78,367.12			78,367.12
03/20/20	1004	We Got Money Invstmnts		VOID		78,367.12

Client: **Innocent, James**
Matter: **Personal Injury**

Date	Ck No.	Transaction	Deposits	Payments		Balance
02/02/20	DEP	IOU Insurance Co.	15,000.00			15,000.00
02/08/20	1000	James Innocent		7,262.50		7,737.50
02/08/20	EFT	Wm. B. Accurate		5,137.50		2,600.00
02/08/20	1001	Dr. Ben Chiopsu		2,600.00		-----

MAINTENANCE ACCOUNT LEDGER

Client: Law Office Funds
Matter: Maintenance Account

Date	Ck No.	Transaction	Deposits	Payments		Balance
02/01/20	DEP	DEPOSIT	100.00			100.00
02/28/20	DM	Check Printing Charge		25.32		74.68
02/28/20	DM	Service Charges		6.78		67.90
04/06/20	EFT	DEPOSIT	32.10			100.00

TRUST ACCOUNT RECONCILIATION SHEET

Date of Statement : March 4, 2020 Date of Reconciliation: March 8, 2020

1.	Bank Statement Ending Balance:	\$1,850.90	
2.	Subtract: Outstanding Checks		
	Check No.	Amount	
	1005	\$ 4.00	
	1006	620.00	
3.	Total of Outstanding Checks:	\$ 624.00	
4.	Add: In Transit Deposits:		
		Amount	
5.	Total of In-Transit Deposits:	0	
6.	Reconciled Bank Statement Balance: (Subtract Line 3 from Line 1, and Add Line 5)		\$ 1,226.90
7.	Transaction Register Balance:		\$ 1,226.90
8.	Client Ledger Balances		
	Client Name:	Client Balance	
	Fight, Marvin:	\$ 1,159.00	
9.	Maintenance:	67.90	
10.	Client Ledger Balance: (Total of Client Balances and Maintenance Account Balance)		\$ 1,226.90

TO COMPLETE THE MONTHLY RECONCILIATION, THE FOLLOWING BALANCES MUST BE EQUAL:

Line 6 Reconciled Bank Statement Balance:	<u>\$ 1,226.90</u>
Line 7 Transaction Register Balance:	<u>\$ 1,226.90</u>
Line 10 Client Ledger Balance:	<u>\$ 1,226.90</u>