

Example Law Firm  
Trust Account (1234)  
Period Ending: September 30, 2019

Reconciliation Report  
Reconciled on: October 15, 2019  
Reconciled by: Allison Williamson

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

**BANK STATEMENT**

Trust Account Bank Statement – Ending balance	\$30,800.00
Add: outstanding Deposits	\$0.00
Less: Outstanding Cheques	\$1,200.00

**Balance – Bank** \$29,600.00

**TRUST RECEIPTS AND DISBURSEMENT JOURNAL**

Balance at end of prev. month (per reconciliation)	\$20,000.00
Add: deposits made during the month	\$160,000.00
Less: Cheques cleared in the month	\$150,400.00

**Balance – Trust Journal** \$29,600.00

**CLIENT TRUST LISTING**

Total of client trust ledger cards	\$29,600.00
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**Balance – Client Trust Listing** \$29,600.00

Example Law Firm  
Client Trust Listing  
Trust Account 1234  
Period Ending:

Client Name	File No.	Matter	Trust Balance
Jones, Joseph	F468	Family Matter - Custody	\$15,000.00
Smith, Jane	F123	Family Matter - Divorce	\$2,100.00
Redford, Jack	C456	Criminal Matter	\$9,500.00
Black, Robert	R654	Real Estate - Purchase	\$500.00
Popular, Sally	L789	Litigation	\$2,500.00
<b>Total</b>			<b>\$29,600.00</b>

Example Law Office  
Outstanding Cheque List  
Trust Account 1234  
Period Ending:

Date:	Ref:	Payee:	Amount:
Aug 31, 2019	34	Bella & Dax Law Firm	\$500.00
Sept 6, 2019	36	Court of Queen's Bench	\$250.00
Sept 25, 2019	39	Royal Reporting	\$500.00
Total:			\$1,200.00

Note: every time you do a cheque you will need to add it to the list then when reconciling you would clear off any that cleared the bank in the month leaving only what is outstanding.

Example Law Firm  
Trust Receipts and Disbursement Journal  
Trust Account 1234  
Period Ending: September 30, 2019

Date	Transaction Type	Ref No.	File No.	Payee/Payor	Memo/Description	Debit	Credit	Running Balance
	Balance Forward							\$20,000.00
Sept 1, 2019	Receipt	100	F123	Smith, Jane	Cash - Retainer		\$2,500.00	\$22,500.00
Sept 5, 2019	Payment	35	F123	Local Registrar	Filing Fee	\$150.00		\$22,350.00
Sept 6, 2019	Payment	36	F123	Court of Queen's Bench	Filing Fee	\$250.00		\$22,100.00
Sept 9, 2019	Receipt	101	R654	Black, Robert	Bank Draft		\$150,000.00	\$172,100.00
Sept 10, 2019	Receipt	102	C456	Redford, Jack	Cheque		\$2,500.00	\$174,600.00
Sept 12, 2019	Receipt	103	L789	Popular, Sally	VISA - Retainer		\$2,500.00	\$177,100.00
Sept 15, 2019	Payment	37	R654	Royal Bank	Mortgage – Down Payment	\$146,500.00		\$30,600.00
Sept 18, 2019	Payment	38	R654	Example Law Firm	Payment on Acct.	\$3,000.00		\$27,600.00
Sept 25, 2019	Payment	39	C456	Royal Reporting	Reporting Fee	\$500.00		\$27,100.00
Sept 30, 2019	Receipt	104	C456	Redford, Jack	Cheque		2,500.00	\$29,600.00
Totals						\$150,400.00	\$160,000.00	

(note: the reference column is where the cheque number or receipt number would go)

Client Trust Ledger Card

Matter No: F468  
 Name: JONES, Joseph  
 Matter Type: Family Matter – Custody

Date:	Ref.	Payor/Payee	Memo/Description	Debit	Credit	Running Balance:
Aug 5, 2019	98	Joseph Jones	Bank Draft – Retainer		\$25,000.00	\$25,000.00
Aug 10, 2019	32	Bella & Dax Law Office	Equalization payment	\$9000.00		\$16,000.00
Aug 22, 2019	33	Local Registrar	Filing Fee – Petition	\$500.00		\$15,500.00
Aug 29, 2019	34	Bella & Dax Law Office	Support Payment	\$500.00		\$15,000.00

Client Trust Ledger Card

Matter No: F123  
 Name: SMITH, Jane  
 Matter Type: Family – Divorce

Date:	Ref.	Payor/Payee	Memo/Description	Debit	Credit	Running Balance:
Sept 1, 2019	100	Jane Smith	Cash – Retainer		\$2,500.00	\$2,500.00
Sept 5, 2019	35	Local Registrar	Filing Fee		\$150.00	\$2,250.00
Sept 6, 2019	36	Court of Queen’s Bench	Filing Fee		\$250.00	\$2,100.00

Client Trust Ledger Card

Matter No: C456  
 Name: REDFORD, Jack  
 Matter Type: Criminal Matter – Allegations

Date:	Ref.	Payor/Payee	Memo/Description	Debit	Credit	Running Balance:
Aug 15, 2019	99	Jack Redford	Cheque – ½ Retainer		\$5,000.00	\$5,000.00
Sept 10, 2019	102	Jack Redford	Cheque – ¼ Retainer		\$2,500.00	\$7,500.00
Sept 25, 2019	39	Royal Reporting	Reporting Fee	\$500.00		\$7,000.00
Sept 30, 2019	104	Jack Redford	Cheque – ¼ Retainer Fee		\$2,500.00	\$9,500.00

Client Trust Ledger Card

Matter No: R654  
 Name: BLACK, Robert  
 Matter Type: Real Estate – Purchase

Date:	Ref.	Payor/Payee	Memo/Description	Debit	Credit	Running Balance:
Sept 9, 2019	101	Robert Black	Bank Draft		\$150,000.00	\$150,000.00
Sept 15, 2019	37	Royal Bank	Mortgage – Down payment	\$146,500.00		\$3,500.00
Sept 18, 2019	37	Example Law Firm	Payment on Account	\$3000.00		\$500.00

Client Trust Ledger Card

Matter No: L789  
Name: POPULAR, Sally  
Matter Type: Litigation

Date:	Ref.	Payor/Payee	Memo/Description	Debit	Credit	Running Balance:
Sept 12, 2019	103	Sally Popular	VISA – Retainer		\$2,500.00	\$2,500.00