Client Trust Ledger

Contents
What Entries Appear on the Ledger
The Common Tab
The Other Tab
The Report
Drill Down
Reconciling the Client Trust Ledger

What Entries Appear on the Ledger
The Client Trust Ledger shows trust activity for each matter. A balance is provided for each trust account in which the matter has funds, followed by a matter and client total. Separate columns are provided for receipts and disbursements.

Trust transactions on the Client Trust Ledger are added through the following features:
• Trust Check/Trust Release Check
• Trust Receipt
• Matter Opening Balances
• Matter-to-Matter Transfer / Trust-to-General Transfer.

Trust transactions on the Client Trust Listing are modified through the following features:
• Register > Trust/Ledger tabs
• Matter Manager > Ledger tab.

The Common Tab
Reports > Client > Trust Ledger > Common tab

The Common tab contains the most widely used options on any PCLaw report.
Matter
• Select the matter nickname to view details for that matter.

Client
• Select the client nickname to view details for matters belonging to a specific client.

Resp Lawyer
• Select the lawyer nickname to view details for matters assigned to a responsible lawyer.

End Date
• Select to view details up to that date.

Acct
• Select the account nickname to view details for that trust account.

Totals Only
• Check to display matter totals without individual account details.

Firm Totals Only
• Check to display only the Summary by Responsible Lawyer and Firm Totals sections.

Negative Balances Only
• Check to list details on matters with a negative trust balance on one or more bank account.

Sort By
• Select one of the following:
  
Date
• Sort the report by entry date.

Entry #
• Sort the report by entry number.

Layout
• Select from the drop down list to produce a customized Client Trust Ledger
• To add or change a layout, refer to the document “Customizing Reports” in the Practice Management Document Library in Support Center.

Adv Search
• Click to customize the report filtering process using the Advanced Search window.

Output
Check one or more of the following:
• Printer to print a hard copy of the report.
• Screen to view the report on the screen.
• E-mail to attach the report to an e-mail in one of text, rich text, portable document, or Excel97 formats.
• Editor to produce the report as a file in one of text, rich text, portable document, or Excel97 formats.

Load Last
• Click to use the settings from the last time the report was created.

OK
• Click to produce the report.
The Other Tab

Reports > Client > Trust Ledger > Common tab

The Other tab displays report options that are not as frequently used.

Start Date
- Select to view items on or after that date.

End Date
- Select to view items on or before that date.

Include Totals for all Matters with Trust Balances
- Check to display totals for each matter in the Check and Receipts columns.

Matters with Balances Greater Than or Equal to
- Check to provide a minimum trust balance threshold for matters included on the report
- Type the value in the adjacent box
- PCLaw compares the typed value to both the total of Receipts and the total of Checks.
- This option is available only for PCLaw version 10 and higher, it replaces a similar option in version 9.

All Matters with Activity
- Check to include all matters that have had trust activity
- This will ensure that matters with a current balance under the report threshold will be included on the trust ledger if they have had activity within the reporting period
- This option is available only for PCLaw version 10 and higher.

Show Matters with No Activity After
- Select to view balances only for matters with no trust activity after that date.

Show Entries which result in a negative trust balance
- Check to restrict the Trust Ledger to entries that take individual account balances for matters below zero.
Details for
Check one or more of the following, as required.
- **Checks** to include details for checks
- **Receipts** to include details for receipts
- If Use Deposit Slips is enabled, select the respective check boxes to include details for receipts according to the payment method.

The Report
The Client Trust Ledger includes trust disbursement, receipt, and balance details for matters. The described customizable report uses the Default address layout provided with PCLaw.

Excerpt from the Client Trust Ledger

**Client**
- Lists the client nickname and name.

**Matter**
- Lists the matter nickname.

**Date**
- Displays the date that each trust transaction was posted.

**Entry #**
- Lists the unique entry number assigned for each record.

**Description**
- Displays the matter description as displayed in Matter Manager.

**Received From/Paid To**
- Lists the contents of the payee or paid to boxes.

**Explanation**
- Displays the explanation typed into the check/receipt area of the data entry window.

**Resp Lawyer**
- Lists the responsible lawyer for each matter.

**Che#/#Rec#**
- Lists the check, receipt or reference number
- Reference numbers are used for matter-to-matter transfers.

**Bank Acct#**
- Lists the account number for each trust account that contains a non-zero balance for matters belonging to the client.

**Account Balance**
- Displays the balance for each trust account for each matter.
**Matter Total**
- Option is enabled if Include Totals For Matters is selected
- Displays the trust balance for each matter
- For clients with multiple matters, individual account balance totals for each matter and a client balance are provided.

**Receipt, Disbs**
- The amount of each individual transaction is displayed in the respective columns.

The Client Trust Ledger includes the following summary sections:

<table>
<thead>
<tr>
<th>Summary Title</th>
<th>Appears when</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firm Totals by Account</td>
<td>Always appears.</td>
</tr>
</tbody>
</table>

Table of the summary sections provided by the Client Trust Ledger and when they appear

**Drill Down**
The Client Trust Ledger allows drill down in the following areas:

<table>
<thead>
<tr>
<th>Drill down on</th>
<th>Opens the following window</th>
</tr>
</thead>
<tbody>
<tr>
<td>Matter Totals</td>
<td>Detailed Client Trust Listing for the Matter</td>
</tr>
<tr>
<td>Matter Information</td>
<td>Matter Manager</td>
</tr>
<tr>
<td>Trust Check</td>
<td>Correct Trust Check</td>
</tr>
<tr>
<td>Trust Receipt</td>
<td>Correct Trust Receipt</td>
</tr>
<tr>
<td>Matter-to-Matter Transfer</td>
<td>Correct Trust Matter to Matter</td>
</tr>
<tr>
<td>Bank-to-Bank Transfer</td>
<td>Correct Trust Bank to Bank</td>
</tr>
<tr>
<td>Trust-to-General Transfer</td>
<td>Correct Trust-to-General</td>
</tr>
</tbody>
</table>

Table displaying fields where drill down is enabled and the reports or features that are opened

**Reconciling the Client Trust Ledger**
The chart below lists PCLaw reports that reconcile to the Client Trust Ledger, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

<table>
<thead>
<tr>
<th>Client Trust Ledger</th>
<th>Reconciles to</th>
<th>Additional comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Balance</td>
<td>Client Trust Listing</td>
<td>Acct Balance</td>
</tr>
<tr>
<td></td>
<td>Client Summary</td>
<td>Trust Balance &gt; Ac#</td>
</tr>
<tr>
<td>Matter Total</td>
<td>Client Ledger</td>
<td>Balances &gt; Trust</td>
</tr>
<tr>
<td></td>
<td>Client Accounting</td>
<td>Trust &gt; Ending Date</td>
</tr>
<tr>
<td></td>
<td>Ledger</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Client Summary</td>
<td>Trust Balance &gt; Ac#</td>
</tr>
<tr>
<td>Matter Status</td>
<td>Trust</td>
<td></td>
</tr>
<tr>
<td>Client Trust Ledger</td>
<td>Reconciles to</td>
<td>Additional comments</td>
</tr>
<tr>
<td>---------------------</td>
<td>---------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>Firm Totals &gt; Account Balance</td>
<td>Client Trust Listing</td>
<td>Firm Totals &gt; Acct Balance</td>
</tr>
<tr>
<td></td>
<td>Client Ledger</td>
<td>Firm Totals &gt; End Date &gt; Trust</td>
</tr>
<tr>
<td></td>
<td>Client Accounting Ledger</td>
<td>Trust &gt; Firm Totals up to Ending Date</td>
</tr>
<tr>
<td></td>
<td>Client Summary</td>
<td>Firm Totals &gt; Trust Balance</td>
</tr>
<tr>
<td></td>
<td>Trust Bank Journal</td>
<td>Bank Account Summary &gt; Balance</td>
</tr>
<tr>
<td></td>
<td>G/L &gt; Trust Bank Acct #</td>
<td>Closing Balance</td>
</tr>
<tr>
<td>Firm Totals by Account &gt; Firm Total</td>
<td>G/L &gt; Trust Funds Owed</td>
<td>Closing Balance</td>
</tr>
<tr>
<td></td>
<td>Trust Bank Journal</td>
<td>Bank Account Summary &gt; Total</td>
</tr>
</tbody>
</table>

Table displaying the different reports and their sections that reconcile to the Client Trust Ledger