



Trust Account Nuts & Bolts

Eric T. Cooperstein

**Abogada Trust Account
Checkbook Register
Page 1**

Date	Payee or Deposit Source	Client	Check No.	Funds Paid	Funds Received	Balance
1/2/xx	Law Firm funds deposit	Firm			\$ 100	\$ 100
1/4/xx	Settlement received	Bates			15,000	15,100
1/7/xx	Retainer received	CCC			5,000	20,100
1/9/xx	Court Reporters, Inc.	Bates	1001	\$ 400		19,700
1/9/xx	Metro Wide Courier, Inc.	Bates	1002	60		19,640
1/9/xx	Dr. Bailey	Bates	1003	340		19,300
1/9/xx	Simon Bates	Bates	1004	9,200		10,100
1/9/xx	Maria Abogada	Bates	1005	5,000		5,100
1/15/xx	Ramsey Cnty Dist. Ct., filing fee	CCC	1006	132		4,968
1/22/xx	Retainer received	Davis			2,500	7,468
1/25/xx	Maria Abogada, cost. reimbursed	Davis	1007	152		7,316
1/25/xx	Maria Abogada, atty fees	Davis	1008	1,770		5,546
1/31/xx	Maria Abogada, atty fees	CCC	1009	2,075		3,471

NUMBER	DATE	DESCRIPTION OF TRANSACTION	PAYMENT/DEBIT (-)	CODE	FEE (-)	DEPOSIT/CREDIT (+)	\$
2154	11-13	Petite Ct. Filing Fee John S.	132 00				1 00
		Repeat of 5. fee for Deborah Pa				152 00	132 00
2155	Dec 15	Petite Ct. Dist Ct Filing Fee	132 00			132 00	132 00
2156	12-18	Deposit Hank Unlimited, Inc service on Blage Anderson for p...	35 00			35 00	132 00
2158	12-26	DHL Delivery Svc Deposit	35 00			35 00	1 00
2157		J. int Chk #03075				36 00	35 00
		PIP Print (TW...) Dagrad - (TW...)	40 13			42 00	42 00
							43 00
							40 13
							2 87
							35 00
3-25		Deposit to cover deficit				61 89	37 88
3-25		Notice from TCF of 61.88 deficit					35 00
							8 87
							61 88
							61 88

1499

DATE _____

TO _____

FOR _____

TAX DEDUCTIBLE _____

DEBITS

TOTAL	
THIS CHECK	
OTHER	
BALANCE	

YONKA LAW OFFICE
TRUST ACCOUNT
313 E. 2ND ST. PH. 507-834-2071
WANAMENGO, MN 55983-1429

1499

DATE _____ 75-1002/119

PAY TO THE ORDER OF _____ \$ _____

DOLLARS _____

⑈001499⑈ ⑆091910028⑆ 82⑈51656⑈

1500

DATE _____

TO _____

FOR _____

TAX DEDUCTIBLE _____

DEBITS

TOTAL	
THIS CHECK	
OTHER	
BALANCE	

YONKA LAW OFFICE
TRUST ACCOUNT
313 E. 2ND ST. PH. 507-834-2071
WANAMENGO, MN 55983-1429

1500

DATE _____ 75-1002/119

PAY TO THE ORDER OF _____ \$ _____

DOLLARS _____

⑈001500⑈ ⑆091910028⑆ 82⑈51656⑈

1501

DATE _____

TO _____

FOR _____

TAX DEDUCTIBLE _____

DEBITS

TOTAL	
THIS CHECK	
OTHER	
BALANCE	

YONKA LAW OFFICE
TRUST ACCOUNT
313 E. 2ND ST. PH. 507-834-2071
WANAMENGO, MN 55983-1429

1501

DATE _____ 75-1002/119

PAY TO THE ORDER OF _____ \$ _____

DOLLARS _____

⑈001501⑈ ⑆091910028⑆ 82⑈51656⑈

Client Subsidiary Ledger					
Client name:		Simon Bates			
Description of representation:		Car accident v. American States Ins.			
File or case number:		97-10			
Date	Payee & Purpose	Check No.	Funds Paid	Funds Received	Balance
1/4/xx	Settlement Received			\$15,000	\$15,000
1/9/xx	Court Reporters, Inc., costs	1001	\$ 400		14,600
1/9/xx	Metro Wide Courier, Inc., costs	1002	60		14,540
1/9/xx	Dr. Bailey, expert witness fee	1003	340		14,200
1/9/xx	Simon Bates, settlement dist.	1004	9,200		5,000
1/9/xx	Maria Abogada, atty fees	1005	5,000		0

Client Subsidiary Ledger					
Client name:		Computer Circuits Corp. (CCC)			
Description of representation:		Patent infringement litigation			
File or case number:		98-2			
Date	Payee & Purpose	Check No.	Funds Paid	Funds Received	Balance
1/7/xx	Retainer Received			\$5,000	\$5,000
1/15/xx	Ramsey Cnty Dist. Ct., filing fee	1006	\$ 132		4,868
1/31/xx	Maria Abogada, atty fees	1009	2,075		2,793

**Abogada Trust Account
Checkbook Register
Page 1**

Date	Payee or Deposit Source	Client	Check No.	Funds Paid	Funds Received	Balance
1/2/xx	Law Firm funds deposit	Firm			\$ 100	\$ 100
1/4/xx	Settlement received	Bates			15,000	15,100
1/7/xx	Retainer received	CCC			5,000	20,100
1/9/xx	Court Reporters, Inc.	Bates	1001	\$ 400		19,700
1/9/xx	Metro Wide Courier, Inc.	Bates	1002	60		19,640
1/9/xx	Dr. Bailey	Bates	1003	340		19,300
1/9/xx	Simon Bates	Bates	1004	9,200		10,100
1/9/xx	Maria Abogada	Bates	1005	5,000		5,100
1/15/xx	Ramsey Cnty Dist. Ct., filing fee	CCC	1006	132		4,968
1/22/xx	Retainer received	Davis			2,500	7,468
1/25/xx	Maria Abogada, cost. reimbursed	Davis	1007	152		7,316
1/25/xx	Maria Abogada, atty fees	Davis	1008	1,770		5,546
1/31/xx	Maria Abogada, atty fees	CCC	1009	2,075		3,471

SETTLEMENT DISTRIBUTION

D. _____ H. _____ vs. HealthPartners

File No. 21,431A

February 24, 1999

Total Settlement		\$11,558.00
Attorney's fee, (one-third less costs)		<u>-3,689.32</u>
		7,868.68
<u>Costs:</u>		
Service of Summons & Complaint	25.00	
Filing fee, Summons & Complaint	132.00	
Postage, discovery	<u>6.35</u>	
	163.35	<u>-163.35</u>
		\$7,705.33
HealthPartners		<u>-2,500.00</u>
NET TO CLIENT		\$5,205.33 8

TRUST ACCOUNT COPY
SETTLEMENT DISTRIBUTION

D. H. vs. HealthPartners

File No. 21,431A

February 24, 1999

Total Settlement	<i>Deposit 2/8/99</i>	\$11,558.00
Attorney's fee, (one-third less costs)	<i>CHK # 1132 3/14/99</i>	<u>-3,689.32</u>
		7,868.68
<u>Costs:</u>		
Service of Summons & Complaint	25.00	
Filing fee, Summons & Complaint	132.00	
Postage, discovery	<u>6.35</u>	
	<i>CHK # 1133 163.35 3/14/99</i>	<u>-163.35</u>
		\$7,705.33
HealthPartners	<i>CHK # 1134 3/14/99</i>	<u>-2,500.00</u>
<u>NET TO CLIENT</u>	<i>CHK # 1135 3/14/99</i>	<u>\$5,205.33</u>

Client Subsidiary Ledger					
Client name:		Angela Davis			
Description of representation:		Davis v. Davis dissolution			
File or case number:		98-3			
Date	Payee & Purpose	Check No.	Funds Paid	Funds Received	Balance
1/22/xx	Funds Received			\$2,500	\$2,500
1/25/xx	Maria Abogada, costs reimb.	1007	\$ 152		2,348
1/25/xx	Maria Abogada, atty fees	1008	1,770		578

Client name: Law Firm Funds
Description of representation: N/A
File or case number: N/A

Date	Payee & Purpose	Check No.	Funds Paid	Funds Received	Balance
1/2/xx	Deposit			\$ 100	\$ 100

Client Subsidiary Ledger					
Client name:		IOLTA Interest			
Description of representation:					
File or case number:		_____			
Date	Payee & Purpose	Check No.	Funds Paid	Funds Received	Balance
1/31/xx	Interest Credit (Deposit)			\$19.19	\$19.19

January 20xx Trial Balance	
Bates	\$ 0.00
CCC	\$ 2,793.00
Davis	\$ 578.00
Firm	\$ 100.00
IOLTA Interest	\$ 19.19
Trial Balance	\$ 3,490.19

Bank of Pottersville

1215 Bailey Avenue
Pottersville, MN 55632

Maria Abogada, Attorney at Law
IOLTA Trust Account
100 LaSalle Avenue South
St. Paul, MN 55101

BUSINESS CHECKING

ACCOUNT NO:
4 440 6819

STATEMENT PERIOD JAN. 1, 20XX TO JAN. 31, 20XX

OPENING BALANCE	DEPOSITS	INTEREST	WITHDRAWALS	SERVICE CHARGE	CLOSING BALANCE
\$ 0	\$22,600.00	\$ 19.19	\$16,714.00	\$ 0	\$ 5,905.19

DEPOSITS

Jan. 2	Counter	\$ 100.00	Jan. 22	Counter	\$ 2,500.00
Jan. 4	Counter	\$15,000.00	Jan. 31	Interest	\$ 19.19
Jan. 7	Counter	\$ 5,000.00		Paid	

CHECKS

1001	Jan. 18	\$ 400.00	1006	Jan. 29	\$ 132.00
1002	Jan. 12	\$ 60.00	1007	Jan. 26	\$ 152.00
1004*	Jan. 11	\$ 9,200.00	1008	Jan. 26	\$ 1,770.00
1005	Jan. 11	\$ 5,000.00			

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Monthly Reconciliation
January 1 –31, 20xx
Trust Account 4-440-6819

Check Register Balance		\$3,490.19
Subsidiary Ledger Trial Balance		\$3,490.19
Bank Statement		
Balance on Jan. 31, 20xx	\$5,905.19	
+ Outstanding deposits	\$ -0-	
— Outstanding checks		
1003 (Bates)	\$(340.00)	
1009 (CCC)	\$(2,075.00)	
Adjusted Bank Statement Balance		\$3,490.19

**Abogada Trust Account
Checkbook Register
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Date	Payee or Deposit Source	Client	Check No.	Funds Paid	Funds Received	Balance
						\$ 3,471.00
2/3/xx	Retainer received	Evanson			\$ 3,500.00	6,971.00
2/8/xx	Price is Right, Inc., Appraisal	Evanson	1010	\$ 492.00		6,479.00
2/9/xx	Maria Abogada, fees, split	CCC Evanson	1011	575.00		5,904.00
2/10/xx	Jan. interest earned	IOLTA			19.19	5,923.19
2/11/xx	Pat Keel, GAL fees.	Davis	1012	375.42		5,547.77
2/11/xx	Metro Legal, subpoena service & witness fees	Evanson	1013	127.50		5,420.27
2/14/xx	Mayo Clinic, copy fees	Evanson	1014	36.23		5,384.04
2/17/xx	Retainer received	Franke			775.00	6,159.04
2/19/xx	Maria Abogada, flat fee	Franke	1015	600.00		5,559.04
2/27/xx	U.S. Bankruptcy Ct., filing fee	Franke	1016	175.00		5,384.04
2/28/xx	Maria Abogada, atty fees	Evanson	1017	2,382.27		3,001.77
2/28/xx	IOLTA Board	IOLTA	Auto	19.19		2,981.58
2/28/xx	Deposit/Interest	IOLTA	Auto		10.79	2,993.37

Client Subsidiary Ledger					
Client name:		Computer Circuits Corp. (CCC)			
Description of representation:		Patent infringement litigation			
File or case number:		98-2			
Date	Payee & Purpose	Check No.	Funds Paid	Funds Received	Balance
1/7/xx	Retainer Received			\$5,000	\$5,000
1/15/xx	Ramsey Cnty Dist. Ct., filing fee	1006	\$ 132		4,868
1/31/xx	Maria Abogada, atty fees	1009	2,075		2,793
2/9/xx	Maria Abogada, atty fees (split \$50/575)	1011	50		2,743

Client Subsidiary Ledger					
Client name:		Angela Davis			
Description of representation:		Davis v. Davis dissolution			
File or case number:		98-3			
Date	Payee & Purpose	Check No.	Funds Paid	Funds Received	Balance
1/22/xx	Funds Received			\$2,500	\$ 2,500
1/25/xx	Maria Abogada, costs reimb.	1007	\$ 152		2,348
1/25/xx	Maria Abogada, atty fees	1008	1,770		578
2/11/xx	Pat Keel, GAL fees	1012	375.42		202.58

Client Subsidiary Ledger					
Client name:		Earl Evanson			
Description of representation:		Evanson v. Evanson dissolution			
File or case number:		98-12			
Date	Payee & Purpose	Check No.	Funds Paid	Funds Received	Balance
2/3/xx	Funds Received			\$3,500	\$3,500
2/8/xx	Price is Right, Inc. Homestead appraisal	1010	\$ 429.00		\$3,071.00
2/9/xx	Maria Abogada, atty fees (split \$525/575)	1011	525.00		\$ 2,546.00
2/11/xx	Metro Legal, subpoena service & witness fees	1013	127.50		2,418.50
2/14/xx	Mayo Clinic, copy fees for psych eval.	1014	36.23		2,382.27
2/28/xx	Maria Abogada, atty fees	1017	2,382.27		0.00

Client Subsidiary Ledger					
Client name:		IOLTA Interest			
Description of representation:					
File or case number:					
Date	Payee & Purpose	Check No.	Funds Paid	Funds Received	Balance
1/31/xx	Interest Credit (Deposit)			\$ 19.19	\$ 19.19
2/28/xx	Interest Debit		\$ 19.19		0
2/28/xx	Interest Credit			10.79	10.79

February 20xx Trial Balance

CCC	\$	2,743.00
Davis	\$	202.58
Evanson	\$	0.00
Franke	\$	0.00
Firm	\$	100.00
IOLTA	\$	10.79
Trial Balance	\$	3,056.37

Bank of Pottersville

1215 Bailey Avenue
Pottersville, MN 55632

Maria Abogada, Attorney at Law
IOLTA Trust Account
100 LaSalle Avenue South
St. Paul, MN 55101

BUSINESS CHECKING
ACCOUNT NO:
4 440 6819

STATEMENT PERIOD FEB. 1, 20XX TO FEB. 28, 20XX

OPENING BALANCE	DEPOSITS	INTEREST	WITHDRAWALS	SERVICE CHARGE	CLOSING BALANCE
\$ 5,905.19	\$ 4,275.00	\$ 10.79	\$ 4,264.11	\$ 0	\$ 5,926.87

DEPOSITS

Feb. 3	Counter	\$ 3,500.00	Feb. 28	Interest Paid	\$ 10.79
Feb. 17	Counter	\$ 775.00			

CHECKS

1009	Feb. 2	\$ 2,075.00	1012	Feb. 15	\$ 375.42
1010	Feb. 18	\$ 492.00	1013	Feb. 27	\$ 127.50
1011*	Feb. 11	\$ 575.00	1015*	Feb. 21	\$ 600.00

OTHER WITHDRAWALS

Feb. 28	Transfer to Third Party				\$ 19.19
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Monthly Reconciliation
February 1 –28, 20xx
Trust Account 4-440-6819

Check Register Balance		\$2,993.37
Subsidiary Ledger Trial Balance		\$3,056.37
Bank Statement		
Balance on Feb. 28, 20xx	\$ 5,926.87	
+ Outstanding deposits	\$ -0-	
— Outstanding checks		
1003 (Bates)	\$(340.00)	
1014 (Evanson)	\$(36.23)	
1016 (Franke)	\$(175.00)	
1017 (Evanson)	\$(2,382.27)	
Adjusted Bank Statement Balance		\$2,993.37