

**SAMPLE IOLTA
LEDGERS AND
DOCUMENTS**



Star Bank

P.O. Box 105-A, Sampling, Ohio 55403
(612) 232-1221 - - Toll Free (800) 788-8887

**Payne & Fears Co., LPA**

115A Waiver Way
Gahanna, Ohio 43230

Statement: Feb. 1, 2014 to Feb. 28, 2014**Account Type:** IOLTA**Account No.:** 0000000123001

Summary of Your Activity

Beginning Balance:	\$1,454.15
Total Deposits:	\$2,300.00
Checks Written:	\$600.00
Total Other Deposits	\$0.00
Total Withdrawals/Transfers:	\$576.46
Ending Balance:	\$2,577.69

Deposits

2/5	\$400.00	2/7	\$1,000.00	
2/12	\$700.00	2/11	\$200.00	
			Total Deposits	\$2,300.00

Checks Written

2/7	Check No. 1071	\$300.00	2/16	Check No. 1069	\$200.00	
2/12	Check No. 1072	\$100.00				
					Total Checks Written	\$600.00

Other Deposits

Total Other Deposits **\$0.00**

Other Withdrawals Charges

2/15	Transfer (0000000123079)	\$530.00
2/28	Merchant Service Fees	\$46.46

Total Other Charges **\$576.46**



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Payne & Fears Co., LPA
115A Waiver Way
Gahanna, Ohio 43230

Statement: Apr. 1, 2014 -Apr. 30, 2014
Account Type: IOLTA
Account No.: 0000000123001

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Summary of Your Activity

Beginning Balance:	\$5,128.21
Total Deposits:	\$837.50
Checks Written:	\$548.92
Total Other Deposits:	\$0.00
Total Withdrawals/Transfers:	\$2,552.11
Ending Balance:	\$2,864.68

Deposits

4/3	\$550.00	4/25	\$37.50
4/17	\$250.00		
			Total Deposits
			\$837.50

Checks Written

4/9	Check No. 1073	\$300.00	4/26	Check No. 1076	\$37.50
4/9	Check No. 1074	\$50.00	4/26	Check No. 1077	\$101.10
4/19	Check No. 1075	\$60.32			
					Total Checks Written
					\$548.92

Other Deposits

Total Other Deposits	\$0.00
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Other Withdrawals/Charges

4/2	Transfer (0000000123079)	\$300.00
4/7	Transfer (0000000123079)	\$350.00
4/7	Transfer (0000000123079)	\$450.00
4/9	Transfer (0000000123079)	\$200.00
4/17	Transfer (0000000123079)	\$1,200.00
4/30	Merchant Service Fees	\$52.11

Total Other Charges **\$2,552.11**



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**Payne & Fears Co., LPA**

115A Waiver Way
Gahanna, Ohio 43230

Statement: Mar. 1, 2014 -Mar. 31, 2014**Account Type:** IOLTA**Account No.:** 0000000123001

Summary of Your Activity

Beginning Balance:	\$2,577.69
Total Deposits:	\$4,799.00
Checks Written:	\$0.00
Total Other Deposits	\$0.00
Total Withdrawals/Transfers:	\$2,248.48
Ending Balance:	\$5,128.21

Deposits

3/16/2014	\$2,500.00	3/26/2014	\$2,000.00	
3/20/2014	\$299.00			
			Total Deposits	\$4,799.00

Checks Written

Total Checks Written **\$0.00**

Other Deposits

Total Other Deposits **\$0.00**

Other Withdrawals Charges

3/2	Transfer (0000000123079)	\$900.00
3/15	Check Printing Charges	\$26.15
3/15	Transfer (0000000123079)	\$1,000.00
3/27	Transfer (0000000123079)	\$299.00
3/30	Merchant Service Fees	\$23.33

Total Other Charges **\$2,248.48**

Star Bank IOLTA		Payne & Fears Co., LPA		General Ledger
Date	Amount	Purpose	Balance	Notes
3/1/14		Beginning Balance	\$2,577.69	
3/2/14	(\$900.00)	Transfer To Business Account (Client G - Earned Fees)	\$1,677.69	Invoice No. G-001
3/15/14	\$2,500.00	Deposit - Client G	\$4,177.69	
3/15/14	(\$1,000.00)	Transfer to Business Account	\$3,177.69	Invoice No. G-001
3/15/14	(\$26.15)	Check Printing Charges	\$3,151.54	
3/20/14	\$299.00	Deposit (Filing fee for Client D's BKR)	\$3,450.54	
3/26/14	\$2,000.00	Deposit (Retainer for Client C - Divorce)	\$5,450.54	
3/27/14	(\$299.00)	Transfer to Business Account (Rmbse. of Client D's Filing Fee)	\$5,151.54	
3/30/14	(\$23.33)	Merchant Service Fees	\$5,128.21	
4/2/14	(\$300.00)	Transfer to Business Account	\$4,828.21	Invoice No. G-002
4/3/14	\$550.00	Deposit (Settlement Proceeds for Client E)	\$5,378.21	
4/7/14	(\$450.00)	Transfer to Business Account (Earned Fees for Client A)	\$4,928.21	Invoice No. A-003
4/7/14	(\$350.00)	Transfer To Business Account (Partial Earned Fee - Client D)	\$4,578.21	
4/9/14	(\$200.00)	Transfer to Business Account (Earned Fees from Client E)	\$4,378.21	
4/9/14	(\$300.00)	Client E - Settlement Proceeds	\$4,078.21	Check 1073
4/9/14	(\$50.00)	MedSpecialty (Medical Bill for Client E)	\$4,028.21	Check 1074
4/17/14	(\$1,200.00)	Transfer to Business Account (Earned Fees from Client C)	\$2,828.21	Invoice No. C-001/002
4/17/14	\$250.00	Client F - Expense Advance	\$3,078.21	
4/19/14	(\$60.32)	Regional Medical Center (Medical Records for Client F)	\$3,017.89	Check 1075

Star Bank IOLTA		Payne & Fears Co., LPA		General Ledger
Date	Amount	Purpose	Balance	Notes
4/25/14	\$37.50	Clerk Of Courts (Refund of Costs for Client C)	\$3,055.39	
4/26/14	(\$37.50)	Client C - Court Costs Refund	\$3,017.89	Check 1076
4/26/14	(\$101.10)	Local Medical Center (Records for Client F)	\$2,916.79	Check 1077
4/26/14	(\$325.50)	Dr. Smith Billable (Expert Report for Client C)	\$2,591.29	Check 1078
4/30/14	(\$52.11)	Merchant Service Fees	\$2,539.18	
5/2/14	(\$200.00)	Transfer to Business Account (Earned Fees from Client C)	\$2,339.18	
5/5/14	\$100.00	Deposit (Cost Adv. from Client F)	\$2,439.18	
5/7/14	\$150.00	Deposit - Personal Fees to Cover Merchant Services Fees	\$2,589.18	
5/10/14	\$400.00	Deposit (Retainer from Client C)	\$2,989.18	

Client Ledger: *Client C***Case Information:** *Divorce (\$200/hour)*

Date	Amount	Source	Payee	Purpose	Balance	Notes
<i>2/11/2014</i>	<i>\$200.00</i>	<i>Client C</i>		<i>Filing Fees</i>	<i>\$200.00</i>	
<i>2/16/2014</i>	<i>(\$200.00)</i>		<i>Clerk of Courts</i>	<i>Filing Fees</i>	<i>\$0.00</i>	
<i>3/26/2014</i>	<i>\$2,000.00</i>	<i>Client C</i>		<i>Retainer</i>	<i>\$2,000.00</i>	<i>Paid via MC</i>
<i>4/17/2014</i>	<i>(\$1,200.00)</i>		<i>Attorney</i>	<i>Fees</i>	<i>\$800.00</i>	<i>Invoice No. C-002</i>
<i>4/25/2014</i>	<i>\$37.50</i>	<i>Clerk</i>		<i>Refund</i>	<i>\$837.50</i>	
<i>4/26/2014</i>	<i>(\$37.50)</i>		<i>Client C</i>	<i>Refund</i>	<i>\$800.00</i>	<i>Check no. 1076</i>
<i>4/26/2014</i>	<i>(\$325.50)</i>		<i>Attorney</i>	<i>Expert Report</i>	<i>\$474.50</i>	<i>Check no. 1078</i>
<i>5/2/2014</i>	<i>(\$200.00)</i>		<i>Attorney</i>	<i>Fees</i>	<i>\$274.50</i>	<i>Invoice No. C-003</i>
<i>5/10/2014</i>	<i>\$400.00</i>	<i>Client C</i>		<i>Retainer</i>	<i>\$674.50</i>	

Client Ledger: PERSONAL FUNDS 2014

Merchant Services Fees, Check Printing Charges, Etc.

Date	Amount	Source	Payee	Purpose	Balance	Notes
1/1/2014	\$250.00	Personal		Fees	\$250.00	
1/31/2014	(\$75.85)		Mastercard	Merchant Services Fees	\$174.15	
2/28/2014	(\$46.46)		Mastercard	Merchant Services Fees	\$127.69	
3/15/2014	(\$26.15)		Star Bank	Check Printing Charges	\$101.54	
3/30/2014	(\$23.33)		Mastercard	Merchant Services Fees	\$78.21	
4/30/2014	(\$52.11)		Mastercard	Merchant Services Fees	\$26.10	
5/7/2014	\$150.00	Personal		Fees	\$176.10	

Monthly Reconciliation Form (Reconciliation Date: 5/10/14)

Balance from General Ledger:

\$2,989.18



Balance from last IOLTA Statement:

\$2,864.68

Subtract: Outstanding Checks

Check No. 1078 - \$325.50

Transfer to Business Acct. \$200

-

\$525.50

Add: Deposits not on Statement

Client F Add. Cost Adv. - \$100

Client C Retainer - \$400

Personal Funds - \$150

+

\$650.00

Adjusted Balance:

=

\$2,989.18



Sum of Individual Client Ledgers:

Client B - \$400

Client C - \$674.50

Client D - \$350

Client F - \$188.58

Client G - \$1,200

Personal Funds - \$176.10

\$2,989.18



Payne & Fears Co., LPA

Client A
 892 Flatfee Drive
 Westerville, Ohio 43081

Date: January 31, 2014

Re: A v. A (Divorce, Case No. 13 DV 09432)

Invoice No.: A-001

Date	Description	Lawyer	Hours (\$100/hr)	Amount
12/1/2013	Initial Consultation, Sign Fee Agreement, Review Pre-Nuptial Agreement	SP	1.5	NC
12/7/2013	Call to opposing counsel, exchange several emails with client	SP	0.5	\$50.00
12/11/2013	Draft Divorce Complaint, Meeting with client, review financials	SP	1.5	\$150.00
12/29/2013	Text message to client, research	SP	0.5	\$50.00
1/15/2014	Meet with client	SP	1	\$100.00
Total Hours/Fees			5	\$350.00
Carryover Trust Balance				\$0.00
Payments Received				
- \$200 (12/15/13)				\$800.00
- \$600 (12/31/13)				
Costs and Expenses				
- \$220 (filing fee on 1/19/14)				\$220.00
BALANCE DUE NOW				\$0.00
Balance Remaining in Trust				\$230.00

Telephone: 614-123-8765

Facsimile: 614-123-8764

115A Waiver Way, Gahanna, Ohio 43230

Payne & Fears Co., LPA

Client A
892 Flatfee Drive
Westerville, Ohio 43081

Date: February 28, 2014

Re: A v. A (Divorce, Case No. 13 DV 09432)

Invoice No.: A-002

Date	Description	Lawyer	Hours (\$100/hr)	Amount
2/12/2014	First Pre-Trial	SP	1	\$100.00
2/13/2014	Call to Client	SP	0.5	\$50.00
2/27/2014	Draft Motion to Continue	SP	0.25	\$25.00
Total Hours/Fees			1.75	\$175.00
Carryover Trust Balance				\$230.00
Payments Received - \$400 (2/1/14)				\$400.00
Costs and Expenses - \$5.00 (postage on 2/10/14)				\$5.00
BALANCE DUE NOW				\$0.00
Balance Remaining in Trust				\$450.00

Telephone: 614-123-8765

Facsimile: 614-123-8764

115A Waiver Way, Gahanna, Ohio 43230

Payne & Fears Co., LPA

Client A
892 Flatfee Drive
Westerville, Ohio 43081

Date: March 30, 2014

Re: A v. A (Divorce, Case No. 13 DV 09432)

Invoice No.: A-003

Date	Description	Lawyer	Hours (\$100/hr)	Amount
3/11/2014	Final Pre-Trial	SP	2	\$200.00
3/13/2014	Meeting with Client, review correspondence, email to opposing counsel, draft separation agreement	SP	1.5	\$150.00
3/27/2014	Final Divorce Trial, Meeting with client	SP	1	\$100.00
Total Hours/Fees			4.5	\$450.00
Carryover Trust Balance				\$450.00
Payments Received				\$0.00
Costs and Expenses				
BALANCE DUE NOW				\$0.00
Balance Remaining in Trust				\$0.00

Telephone: 614-123-8765

Facsimile: 614-123-8764

115A Waiver Way, Gahanna, Ohio 43230

Payne & Fears Co., LPA

Client C
675 Overdraft Circle
Columbus, Ohio 43215

Date: February 28, 2014

Re: C v. C (Divorce, Case No. 14 DV 11458)

Invoice No.: C-001

Date	Description	Lawyer	Hours (\$200/hr)	Amount
2/3/2014	Intial Consultation, Letter of Representation to Opposing Counsel, Research	SP	1	\$200.00
2/8/2014	Draft Divorce Complaint, Separation Agreement, and Shared Parenting Plan	SP	2	\$400.00
2/16/2014	Meeting with Client, Sign documents, email to opposing counsel, file complaint	SP	0.5	\$100.00
Total Hours/Fees			3.5	\$700.00
Carryover Trust Balance				\$0.00
Payments Received - \$200 (Filing fee on 2/11/14)				\$200.00
Costs and Expenses - \$200 (Filing fee on 2/16/14)				\$200.00
BALANCE DUE NOW				\$700.00
Balance Remaining in Trust				\$0.00

Telephone: 614-123-8765

Facsimile: 614-123-8764

115A Waiver Way, Gahanna, Ohio 43230

Payne & Fears Co., LPA

Client C
675 Overdraft Circle
Columbus, Ohio 43215

Date: March 30, 2014

Re: C v. C (Divorce, Case No. 14 DV 11458)

Invoice No.: C-002

Date	Description	Lawyer	Hours (\$200/hr)	Amount
3/14/2014	First Pre-Trial	SP	2	\$400.00
3/15/2014	Call to opposing counsel, call to client	SP	0.5	\$100.00
Total Hours/Fees			2.5	\$500.00
Prior Balance				\$700.00
Carryover Trust Balance				\$0.00
Payments Received				\$2,000.00
- \$2,000 (3/26/14)				
Costs and Expenses				\$0.00
BALANCE DUE NOW				\$0.00
Balance Remaining in Trust				\$800.00

Telephone: 614-123-8765

Facsimile: 614-123-8764

115A Waiver Way, Gahanna, Ohio 43230

Payne & Fears Co., LPA

Client C
675 Overdraft Circle
Columbus, Ohio 43215

Date: April 30, 2014

Re: C v. C (Divorce, Case No. 14 DV 11458)

Invoice No.: C-003

Date	Description	Lawyer	Hours (\$200/hr)	Amount
4/11/2014	Review Correspondence from opposing counsel	SP	0.25	\$50.00
4/12/2014	Letter to client re GAL appointments, call to opposing counsel, text message from client		0.25	\$50.00
4/19/2014	Meeting with client	SP	0.5	\$100.00
Total Hours/Fees			1	\$200.00
Prior Balance				\$0.00
Carryover Trust Balance				\$800.00
Payments Received				\$0.00
Costs and Expenses -\$325.50 (Expert Report on 4/26/14)				-\$325.50
BALANCE DUE NOW				\$0.00
Balance Remaining in Trust				\$274.50

Telephone: 614-123-8765

Facsimile: 614-123-8764

115A Waiver Way, Gahanna, Ohio 43230

Payne & Fears Co., LPA

Client G
 1777 Compliance Sq.
 Hilliard, Ohio 43026

Date: February 28, 2014

Re: G v. R (Post Decree, Child Custody Visitation)

Invoice No.: G-001

Date	Description	Lawyer	Hours (\$200/hr)	Amount
2/7/2014	Initial Meeting With Client	SP	2	NC
2/11/2014	In Depth Review of 7/11 Divorce Decree and Related Documents	SP	3	\$600.00
2/12/2014	Email to client, Email to opposing counsel, file NOA, file request for change of custody	SP	1.5	\$300.00
2/13/2014	Draft affidavit for client's signature	SP	0.5	\$100.00
2/18/2014	Court Appearance, meeting with opposing counsel and GAL	SP	3.5	\$700.00
2/19/2014	Follow-up meeting with client	SP	1	\$200.00
Total Hours/Fees			11.5	\$1,900.00
Prior Balance				\$0.00
Carryover Trust Balance				\$0.00
Payments Received				\$1,000.00
- \$1,000 (2/7/14)				
Costs and Expenses				\$100.00
- \$100 Filing Fee (2/12/14)				
BALANCE DUE NOW				\$1,000.00
Balance Remaining in Trust				\$0.00

Telephone: 614-123-8765

Facsimile: 614-123-8764

115A Waiver Way, Gahanna, Ohio 43230

Payne & Fears Co., LPA

Client G
 1777 Compliance Sq.
 Hilliard, Ohio 43026

Date: March 30, 2014

Re: G v. R (Post Decree, Child Custody Visitation)

Invoice No.: G-002

Date	Description	Lawyer	Hours (\$200/hr)	Amount
3/1/2014	Telephone call from client	SP	0.25	\$50.00
3/15/2014	Call to Opposing Counsel	SP	0.5	\$100.00
3/16/2014	Research	SP	0.5	\$100.00
3/28/2014	Draft Motion for Contempt and Supporting Affidavit	SP	0.25	\$50.00
Total Hours/Fees			1.5	\$300.00
Prior Balance				\$1,000.00
Carryover Trust Balance				\$0.00
Payments Received				\$2,500.00
- \$2,500 (3/5/14)				
Costs and Expenses				\$0.00
BALANCE DUE NOW				\$0.00
Balance Remaining in Trust				\$1,200.00

Telephone: 614-123-8765

Facsimile: 614-123-8764

115A Waiver Way, Gahanna, Ohio 43230

Payne & Fears Co., LPA

Client B
402 Ledger Lane
Worthington, Ohio 43085

Date: November 22, 2013

Re: Personal Injury Settlement (DOI: 10/17/12)

GROSS SETTLEMENT		\$2,100.00
(State Farm Ins. Co.)		
ATTORNEY FEES (1/3 of Gross Settlement)	-	\$700.00
NET SETTLEMENT	=	\$1,400.00
OUTSTANDING MEDICAL BILLS/LIENS		
\$400 (Doctor's North Hospital)	-	\$400.00
SETTLEMENT PROCEEDS TO CLIENT	=	\$1,000.00

I, Client B, do hereby state that the above accurately reflects the disbursement of my personal injury settlement. I have received Check No: 1022 in the amount of \$1,000. I understand that my attorney will receive \$700 in attorney fees, and that he/she will retain \$400 of my settlement to pay and/or negotiate my outstanding medical bills or liens. I further understand that if my attorney is able to obtain a reduction of my medical bills or liens, my attorney will forward any savings to me.

Client B

Client Signature

Attorney Payne

Attorney Signature

Telephone: 614-123-8765

Facsimile: 614-123-8764

115A Waiver Way, Gahanna, Ohio 43230

Payne & Fears Co., LPA

Client E
17449 Onmiown Circle
Columbus, Ohio 43228

Date: April 9, 2014

Re: Personal Injury Settlement (DOI: 7/1/13)

GROSS SETTLEMENT (Progressive Insurance Co.)		\$550.00
ATTORNEY FEES (40% of Gross Settlement) (Courtesy Discount of \$20)	-	\$200.00
NET SETTLEMENT	=	\$350.00
OUTSTANDING MEDICAL BILLS/LIENS \$50 (Med-Specialty)	-	\$50.00
SETTLEMENT PROCEEDS TO CLIENT	=	\$300.00

I, Client E, do hereby state that the above accurately reflects the disbursement of my personal injury settlement. I have received Check No. 1073 in the amount of \$300. I understand that my attorney will receive \$200 in attorney fees, and that he/she will retain \$50 of my settlement to pay and/or negotiate my outstanding medical bills or liens. I further understand that if my attorney is able to obtain a reduction of my medical bills or liens, my attorney will forward any savings to me.

Client E

Client Signature

Attorney Payne

Attorney Signature

Telephone: 614-123-8765 Facsimile: 614-123-8764
115A Waiver Way, Gahanna, Ohio 43230