

## Broker Trust Account Example\*

(Example based on Broker having one trust account)

<b>Checkbook Register/General Journal</b>						
<b>My Real Estate Co.</b>			<b>Trust Account No.:</b> 111111111			
Date	Check #	Payee/Property	Description	Debit	Credit	Balance
1/1/2008		My Real Estate Company	Open Account		125.00	125.00
1/1/2008		County Bank	Purchase Checks	25.00		100.00
2/17/2008		Brown/2751 Goldsmith Rd.	Earnest Money		1,500.00	1,600.00
2/22/2008		Cosby/121212 Boulder Dr.	Earnest Money		2,000.00	3,600.00
2/29/2008		County Bank	Service Charge	5.00		3,595.00
3/15/2008	1200	Title & Abstract Co.	Brown/275 Goldsmith Rd.	1,500.00		2,095.00

### Transaction Ledger

Property: 2751 Goldsmith Rd., Oldtown, MT					
Seller: Dennis Smith			Buyer: Mark & Angie Brown		
Broker: Marilyn Dee					
Date	Check #	Description	Debit	Credit	Balance
2/17/2008		Brown Earnest Money		\$1,500.00	\$1,500.00
3/15/2008	1200	Title & Abstract Co.	\$1,500.00		\$0.00

### Transaction Ledger

Property: 121212 Boulder Drive, Middletown, MT					
Seller: Duane & Sheryl Jefferson			Buyer: Nicole Cosby		
Broker: Bill Will					
Date	Check #	Description	Debit	Credit	Balance
2/22/2008		Cosby Earnest Money		\$2,000.00	\$2,000.00

<b>Personal Funds' Ledger</b>					
Date	Check #	Description	Debit	Credit	Balance
1/1/2008		County Bank/Open Account		\$125.00	\$125.00
1/1/2008		County Bank/Checks	\$25.00		\$100.00
2/29/2008		Bank Service Charge	\$5.00		\$95.00

\*Brokers – If you also practice property management, please review the property management trust account example.