

WHAT SHOULD BE IN A QUARTERLY ACCOUNTING?

- Type of benefit payment;
- monthly benefit amount;
- interest earned and any other adjustments;
- monthly cost of care and other withdrawals/adjustments, and
- the current balance in each subaccount

A copy of the most current quarterly accounting record shall ... be filed with the court at the time of each judicial review of the case.

EXAMPLE MASTER TRUST ACCOUNTING

04/12/2007		Transaction Details - Individual Client Report							
Account: 1000		CURRENT Needs Account							
Client: AY		11111111							
Trans Date	Client Acct	Transaction Type	Ref #	Reference	Amount	Balance			
08/01/2001	0075326811	200 Client Account Deposit	70819852	Client Deposit	\$531.00	\$1,605.00			
08/01/2001	0075326811	300 Maintenance Fee	70819852	Maintenance Fee	(\$387.19)	\$1,217.81			
08/31/2001		900 Interest		Automatic Interest Allocation	\$2.06	\$1,219.87			
08/31/2001	0075326811	200 Client Account Deposit	395696639	Client Deposit	\$498.45	\$1,718.32			
09/28/2001		900 Interest		Automatic Interest Allocation	\$2.00	\$1,720.32			
09/28/2001		910 Service Charge		Auto Service Charge Allocation	(\$0.21)	\$1,720.11			
10/01/2001	0075326811	200 Client Account Deposit	2582982015	Client Deposit	\$531.00	\$2,251.11			
10/01/2001	0075326811	300 Maintenance Fee	2582982015	Maintenance Fee	(\$387.19)	\$1,863.92			
10/15/2001	0075326811	300 Maintenance Fee	395696639	Maintenance Fee Sept. 01	(\$374.70)	\$1,489.22			
10/31/2001		900 Interest		Automatic Interest Allocation	\$1.22	\$1,490.44			
11/01/2001	0075326811	200 Client Account Deposit	2992461750	Client Deposit	\$531.00	\$2,021.44			
11/01/2001	0075326811	300 Maintenance Fee	2992461750	Maintenance Fee	(\$374.70)	\$1,646.74			
11/30/2001	0075326811	200 Client Account Deposit	3307457144	Client Deposit	\$531.00	\$2,177.74			
11/30/2001		900 Interest		Automatic Interest Allocation	\$1.82	\$2,179.56			
12/01/2001	0075326811	300 Maintenance Fee	3307457144	Maintenance Fee	(\$387.19)	\$1,792.37			
12/31/2001	0075326811	200 Client Account Deposit	3565242088	Client Deposit	\$645.00	\$2,337.37			
12/31/2001		900 Interest		Automatic Interest Allocation	\$2.18	\$2,339.55			
01/02/2002	0075326811	300 Maintenance Fee	3585242088	Maintenance Fee	(\$387.19)	\$1,952.36			
01/09/2002	0075326811	600 Client Check	25333	Dr. Mohan Saaji, dental work	(\$835.00)	\$1,117.36			
02/01/2002	0075326811	200 Client Account Deposit	284755140	Client Deposit	\$545.00	\$1,662.36			
02/01/2002	0075326811	300 Maintenance Fee	284755140	Maintenance Fee	(\$349.72)	\$1,312.64			
02/28/2002		900 Interest		Automatic Interest Allocation	\$0.30	\$1,312.94			
03/01/2002	0075326811	200 Client Account Deposit	560490495	Client Deposit	\$545.00	\$1,857.94			
03/01/2002	0075326811	300 Maintenance Fee	560490495	Maintenance Fee	(\$387.19)	\$1,470.75			
03/29/2002		900 Interest		Automatic Interest Allocation	\$0.50	\$1,471.25			
03/29/2002		910 Service Charge		Auto Service Charge Allocation	(\$0.11)	\$1,471.14			
04/01/2002	0075326811	200 Client Account Deposit	857499792	Client Deposit	\$545.00	\$2,016.14			
04/01/2002	0075326811	300 Maintenance Fee	857499792	Maintenance Fee	(\$387.19)	\$1,628.95			
04/01/2002		900 Interest		Automatic Interest Allocation	\$2.46	\$1,631.41			
04/10/2002		910 Service Charge		Auto Service Charge Allocation	(\$0.02)	\$1,631.39			
04/30/2002		900 Interest		Automatic Interest Allocation	\$0.68	\$1,632.07			
05/01/2002	0075326811	200 Client Account Deposit	56503834	Client Deposit	\$545.00	\$2,177.07			
05/01/2002	0075326811	300 Maintenance Fee	56503834	Maintenance Fee	(\$448.80)	\$1,728.27			
06/31/2002		900 Interest		Automatic Interest Allocation	\$1.58	\$1,729.85			