LEGAL ACCOUNTING SYSTEM GA/TA-4

INSTALLATION AND OPERATING INSTRUCTIONS

*Keep these instructions for reference and training new personnel.

STARTA-SYSTEM® CONTENTS

General Account:

- 25 General Account Disbursement Journals
- 25 Cash Received and Fees Charged Journals
- 50 Client Ledgers
- 200 Double Window Envelopes
- 300 or 625 General Account Checks
- 2 Folding Pegboards

Trust Account:

- 25 Trust Account Disbursement Journals
- 50 Client Ledgers
- 200 Double Window Envelopes
- 300 or 625 Trust Account Checks
- 1 Folding Pegboard

PREPARING THE JOURNAL:

1. Enter the Month and Page Number at the top of the General Account and Cash Received Journals. This information will be entered at the bottom of the Trust Account Journal. (See A of illustration 1)
2. On the General Account Journal, head columns 8-21, with the expense categories used most often. (See B of illustration 1)
3. Refer to the Bank Balance column on the General Account and Trust Account Journals. Enter your current checking account balance on the green shaded line. (See C of illustration 1)

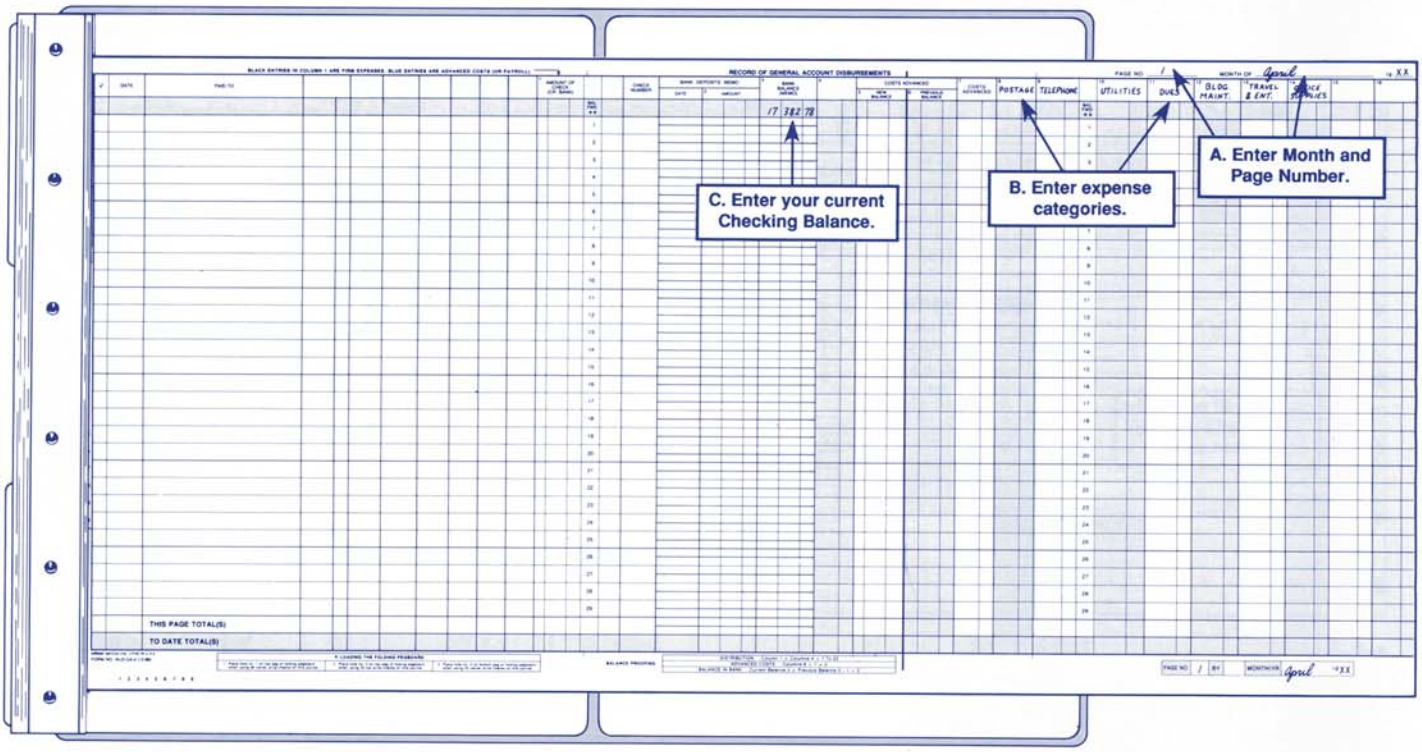


ILLUSTRATION #1

PREPARING THE CLIENT LEDGER:

1. Head the ledger with appropriate information - Client Name, opposing party, file or case number and responsible lawyer.
2. Enter "Balances Brought Forward" in the boxes in the upper right corner.
   NOTE: The back of the Client Ledger may be used for Work in Progress by tracking hours and rates for fee billing by timekeeper. The ledger should be removed from the board and these entries made in pencil only.

RECORDING RECEIPTS:

1. Place one Cash Received and Fees Charged Journal on the pegboard by placing the first peghole on the journal over the top peg of the pegboard.
2. Enter headings for any miscellaneous cost charges in columns 13-15. Additional columns are available on the back of the journal. (See A of illustration 2)
3. Slide the appropriate Client Ledger under the pegboard clamp until it rests against the pegs. The first available writing on the ledger must be in line with the next available writing line on the journal.

   * There are three types of payment receipts which can be recorded: Trust Funds Received, Costs Recovered and Fees Received. The following example will demonstrate Trust Funds Received.
4. Enter the amount from the Balances Brought Forward column on the Client Ledger to the appropriate Previous Balances column on the journal. (See B of illustration 2)
5. On the Client Ledger enter the Date, Name, Memo, amount(s) received in appropriate column(s) (Trust Funds Received in this example), Cash Number and the new Trust Balance. (See C of illustration 2)

   NOTE:

   Trust Funds Received:
   Previous Balance + Amount Received = New Balance
   Costs Recovered of Fees Received:
   Previous Balance - Amount Received = New Balance

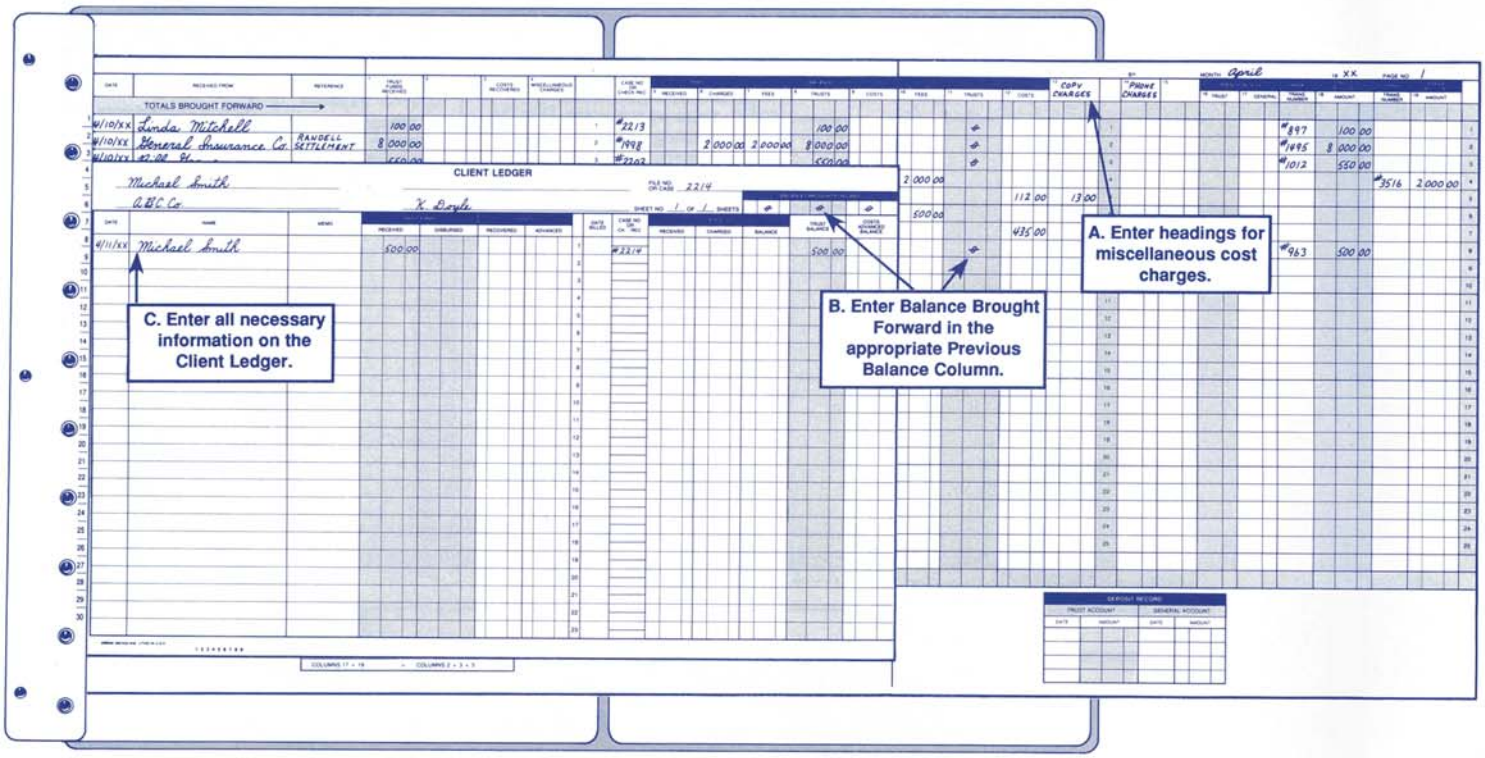


ILLUSTRATION #2

RECORDING FEES CHARGED:

1. Enter the amount from the Balances Brought Forward column (Fees) on the Client Ledger to the Fees - Previous Balance Column on the journal. (See A of illustration 3)
2. On the Client Ledger, enter the Date, Name, Memo, Case Number and Fees Charged. (See B of illustration 3)
3. Add Fees Charged to Previous Balance - Fees column of the journal to arrive at Balance - Fees. (See C of illustration 3)

RECORDING MISCELLANEOUS COSTS:

1. Enter the amount from the Balances Brought Forward column (Costs Advanced) on the Client Ledger to the Previous Balance - Costs column on the journal.
2. On the Client Ledger enter the Date, Name, Memo, amount of charge in Costs Advanced column, Case Number and Costs Advance Balance (Previous Balance - Costs plus the Costs Advanced charge).
3. Enter amount of the miscellaneous Costs Advanced charge in the appropriate distribution column on the journal.

PROVING THE CASH RECEIVED AND FEES CHARGED JOURNAL:

1. Total all columns and enter figures on This Page Totals line on the journal.
2. Use the formulas at the bottom of the journal to prove all postings.
3. Add This Page Totals to the totals from the previous journal sheet to determine To Date Totals.

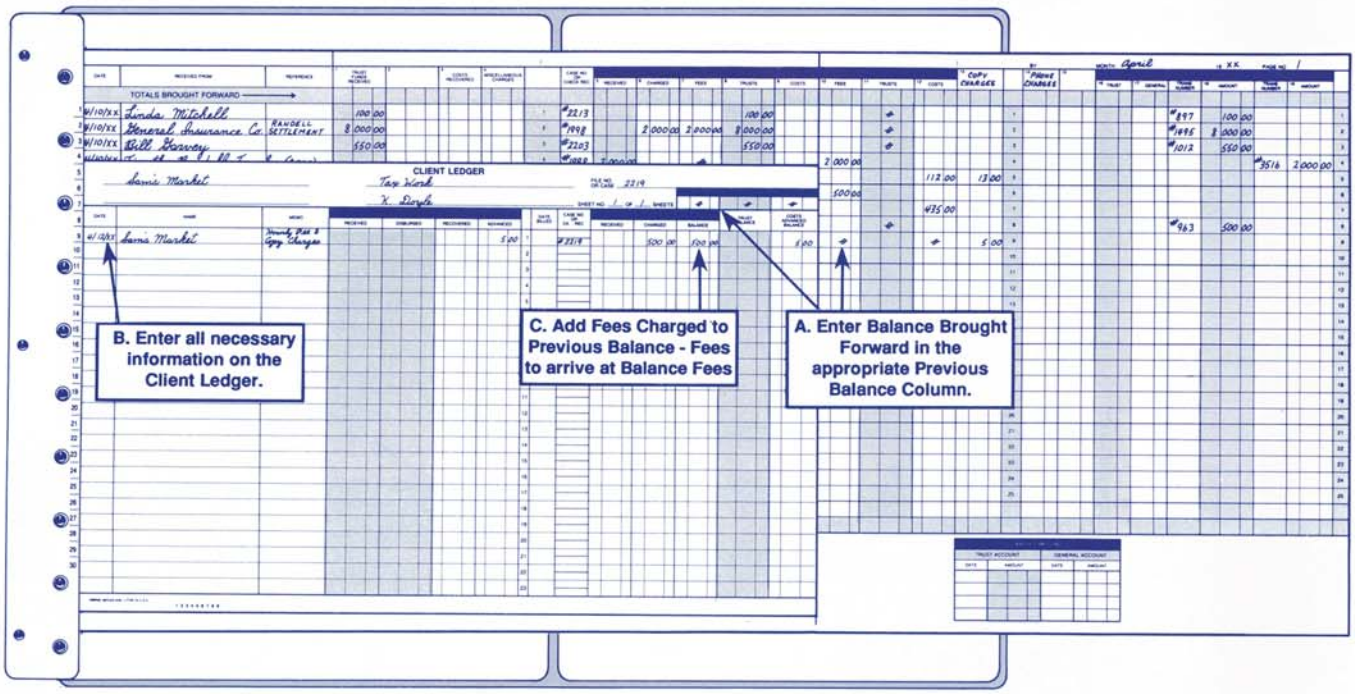


ILLUSTRATION #3

RECORDING TRUST ACCOUNT DISBURSEMENTS

1 Place one Trust Account Journal on the pegboard according to the instructions at the bottom of the journal. Head columns with Client and Case Number.

2. Place one bank of Trust Account checks over the journal. The posting line of the first check must be in line with the next available writing line of the journal.

3. Slide the Client Ledger under the check until it rests against the pegs. The next available writing line on the ledger must be in line with the posting line of the first check.

4. Beginning at the left of the check, enter the Date, To the Order of, Memo (a description of the check's purpose) and the Check Amount. (See A of illustration 4)

5. On the Client Ledger enter the Check Number and Trust Balance (Previous Trust Balance minus Check Amount). (See B of illustration 4)

6. Remove the Client Ledger. Write the Client Name and Case Number on the journal.

7. Complete the check with the address, Pay amount and sign the check. (See C of illustration 4)

8. Detach check and place in double window envelope for mailing.

9. After each posting, adjust the Bank Balance column with any checks written or deposits made. (See D of illustration 4)

PROVING THE TRUST ACCOUNT JOURNAL:

1. Total all columns and enter figures in This Page Totals line at the bottom.

2. Use formulas at the bottom to prove all postings.

3. Add This Page Totals to the totals from the previous journal to determine To Date Totals.

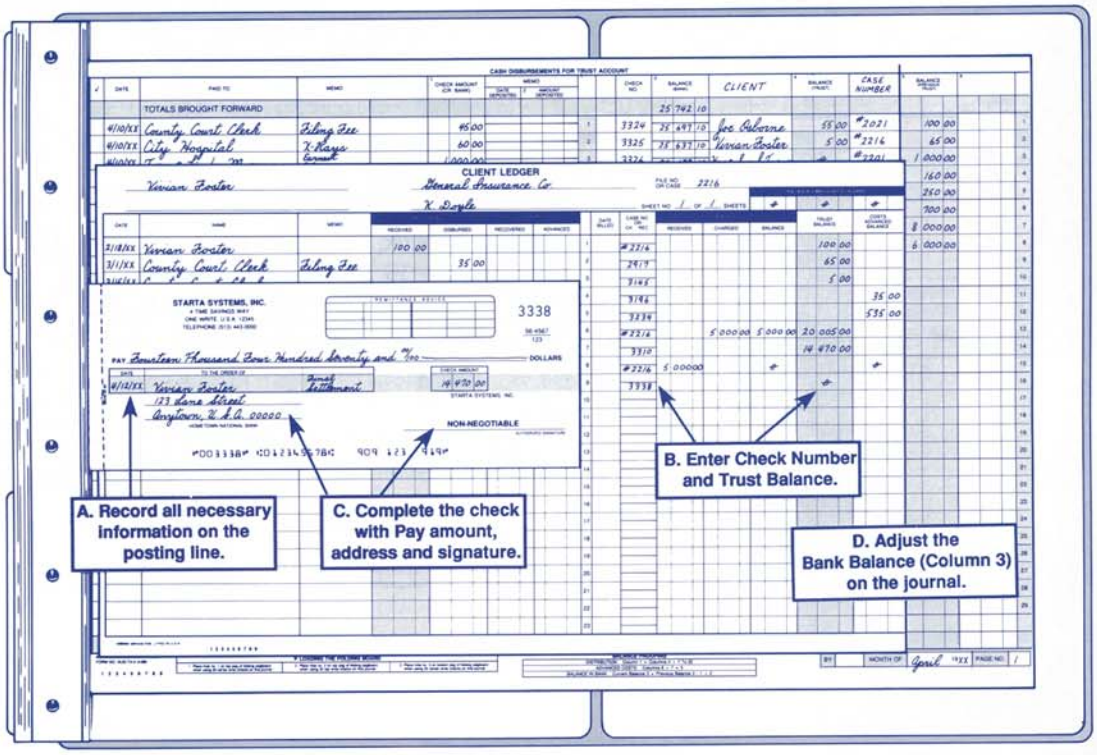


ILLUSTRATION #4

RECORDING GENERAL ACCOUNT DISBURSEMENTS:

1. Place one General Account Journal on the pegboard according to the instructions at the bottom of the journal.
2. Place one bank of General Account checks over the journal. The posting line of the first check must be in line with the next available writing line of the journal.

COSTS ADVANCED DISBURSEMENTS:

1. Slide the Client Ledger under the check until it rests against the pegs. The next available writing line on the ledger must be in line with the posting line of the first check.
2. Refer to Costs Advanced Balance column on the ledger to determine existing balance. Enter this amount in Cost Advanced Previous Balance column on the journal. (See A of illustration 5)
3. Beginning at the left of the check, enter the Date, To The Order Of, Memo (a description of the check's purpose) and the Check Amount. (See B of illustration 5)
4. On the Client Ledger, enter the Check Number and Costs Advanced Balance (Previous Balance plus Check Amount). (See C of illustration 5)
5. Distribute the check amount to the Cost Advanced column (Column 7) of the journal. (See D of illustration 5)
6. Remove Client Ledger.
7. Complete the check with the Pay amount, address and sign the check. (See E of illustration 5)
8. Detach the check and place in a double window envelope for mailing.
9. After each posting, adjust the Bank Balance column with any checks written or deposits made.

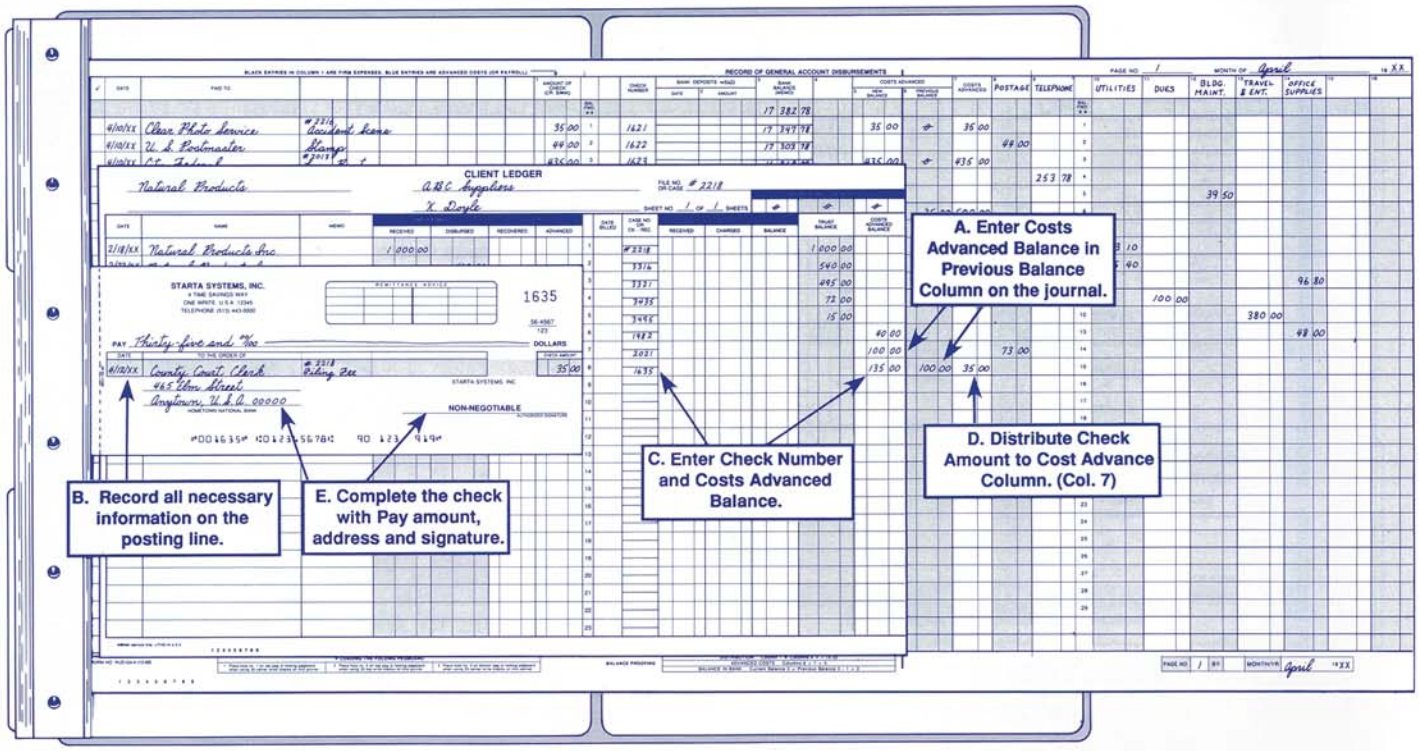


ILLUSTRATION #5

OFFICE EXPENSE DISBURSEMENTS:

1. On the next available check, enter the Date, To The Order Of, Memo (a description of the check's purpose) and the Check Amount. (See A of illustration 6)
2. On the journal, enter the check number and distribute the check amount to the appropriate distribution column (Columns 8-21). (See B of illustration 6)
3. Complete and detach the check as previously described.
4. Adjust the Bank Balance column with any checks written or deposits made. (See C of illustration 6)

PROVING THE GENERAL ACCOUNT JOURNAL:

1. Total all columns and enter figures in This Page Totals line at the bottom.
2. Use formulas at the bottom of the journal to prove all postings.
3. Add This Page Totals to the totals from the previous journal to determine To Date Totals.

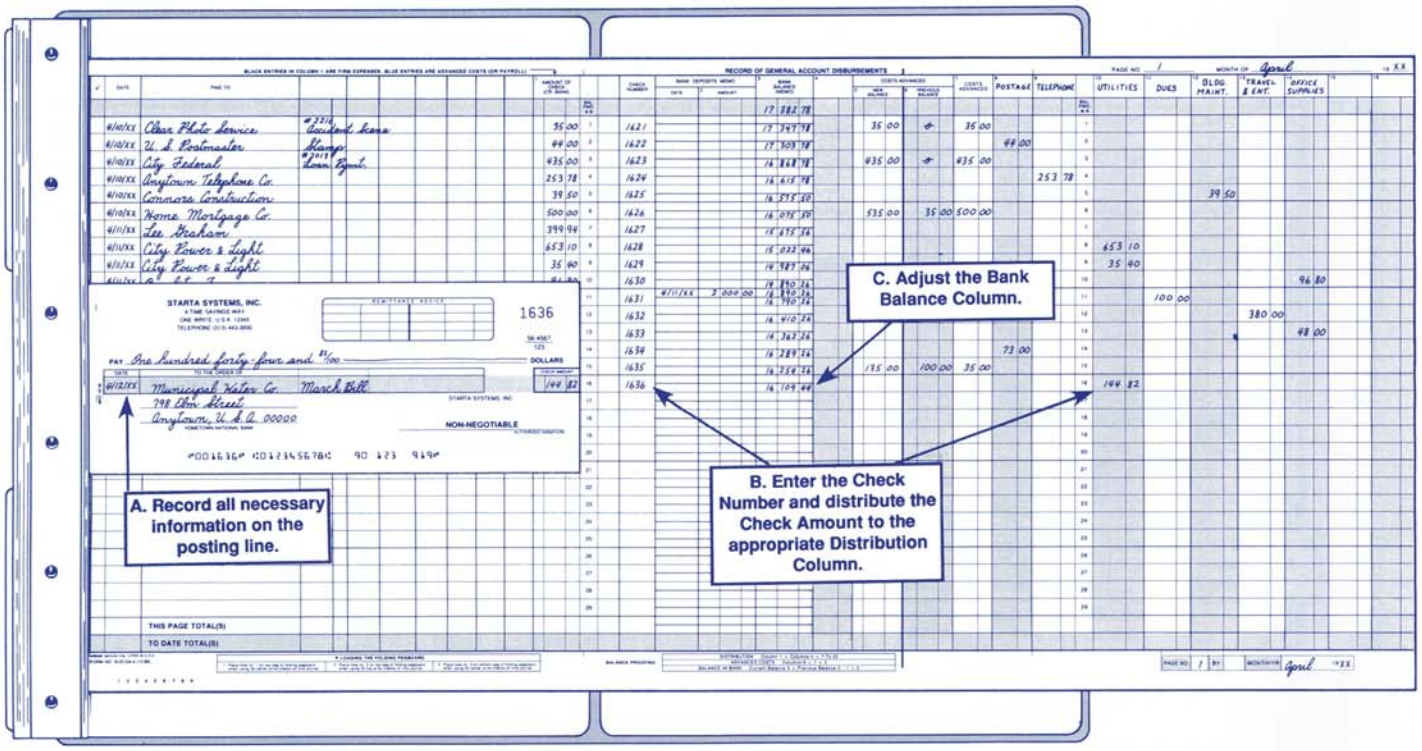


ILLUSTRATION #6

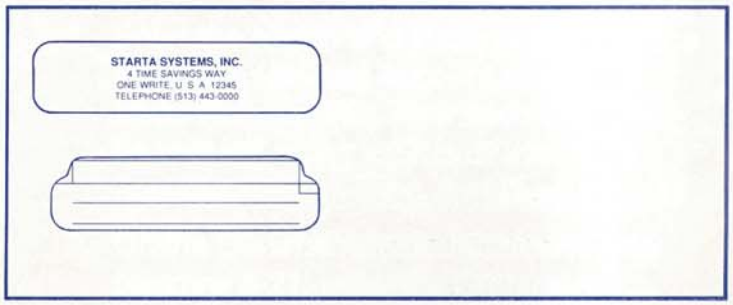
ACCESSORY ITEMS AND ADDITIONAL OPTIONS

CHECKS:

Available in single Clear-Stripe™, single carbon band or carbonless duplicate with a choice of pantograph colors.

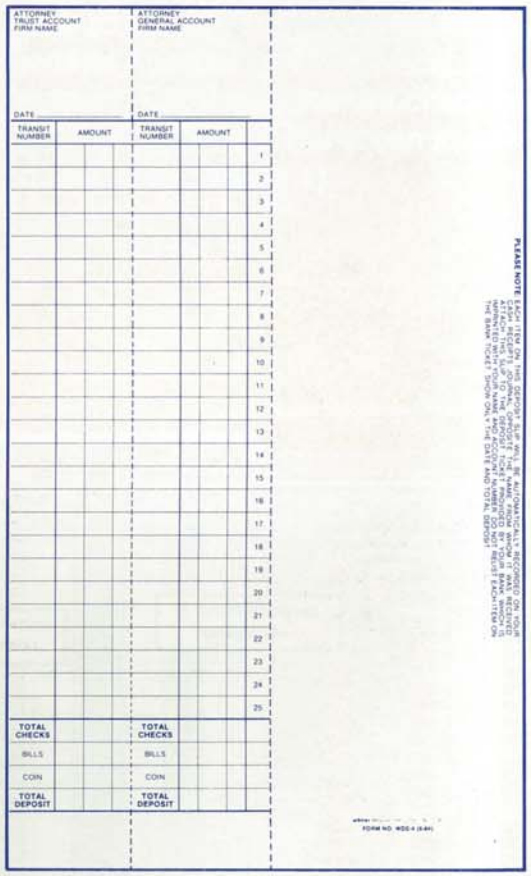
DOUBLE WINDOW ENVELOPES:

Your company name and address is positioned on the check to show through the top window as a return address. The payee name and address will appear in the bottom window providing the mail to information.

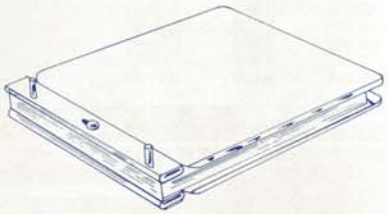


DEPOSIT SLIPS:

Deposit Slips may be placed over the edge of the Cash Received and Fees Charged Journal to record all incoming payments. The entry will be recorded on the journal simultaneously.



EQUIPMENT

Posting trays and indexes are available to alphabetically store Client Ledgers.

Post binders are available for storage of completed journals. Post Binders are available with journal titles or January - December inserts.