PROCEDURAL STATEMENT

RE: TRUST ACCOUNTING -- RECEIPTS

TO: ALL STAFF

Bookkeeper Receives notice (by white copy of New Matter Report) that firm is representing a client.

Bookkeeper Prepares ledger card for every client and each matter. See Form #004.

Attorney Completes Receipt Voucher and forwards to Bookkeeper with funds (either cash or check). See Form #005. Attorney must distinguish what the money is for, stating whether it is for fees or costs.

Bookkeeper Records funds in Cash Receipts Journal.

Bookkeeper Posts receipt to the client's ledger.

Bookkeeper Fills out deposit slip for bank, in duplicate. If cash is being deposited, the source of same should be identified on the deposit slip.