

Issued: \_\_\_\_\_  
Approved: \_\_\_\_\_  
Effective: \_\_\_\_\_

## 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.