

## CLIENT TRUST LEDGER – Pooled Trust Account

Not every column will be used for every transaction. Each column is labelled with a number:

- (1) Use these columns for every transaction;
- (2) In addition to columns labelled (1), use these columns when you *receive* money; and
- (3) In addition to columns labelled (1), use these columns when you *disburse* money (i.e. write a cheque).

Transfers between client matters can be recorded as a *disbursement* from one client and a *receipt* for the other.

<b>MATTER:</b>								<b>FILE #</b>
<b>NAME:</b>								
<b>ADDRESS:</b>								
<b>Date (1)</b>	<b>Description (1)</b>	<b>Source of Funds (2) *</b>	<b>Receipt # (2) *</b>	<b>Cheque Payee (3) *</b>	<b>Cheque # (3) *</b>	<b>Cheque Amount (3)</b>	<b>Receipt Amount (2)</b>	<b>Balance (1)</b>

\* These columns do not apply for matter to matter transfers.