

BOOK OF ORIGINAL ENTRY – Specific Trust Investment 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 from the pooled trust account; and
- (3) In addition to columns labelled (1), use these columns when you *return* money to the pooled trust account (i.e. partial or full redemption of the investment).

Date (1)	Client Name &/or Number (1)	Description (1)	Source of Funds (2)	Destination of Funds Disbursed (3) *	Redemption Amount (3)	Receipt Amount (2)	Balance (1)

* Although this must be a firm pooled trust account, this column becomes relevant if the firm has more than one pooled trust account. Otherwise, this column will always contain 'pooled trust account'.