PROCEDURAL STATEMENT

RE: TRUST ACCOUNTING -- DISBURSEMENTS

TO: ALL STAFF

Attorney	Issues a Check Requisition. See Form #006. Attaches to the Requisition documentation for check, if available.
Bookkeeper	Pulls client's ledger card. Checks to see the following:
	1. If there is a sufficient balance in client's account.
	2. When the client's check was deposited into the Trust Account. (If there has not been sufficient time after a deposit for the check to clear bank, do not issue requested check.)
Bookkeeper	Cuts check.
Bookkeeper	Records amount of check in Disbursements journal.
Bookkeeper	Posts to client's ledger amount of check.
Bookkeeper	Returns check to requesting attorney or managing partner or person authorized on signatory cards.
Attorney	Reviews client's ledger card.
Attorney	Signs check.