

# Trust Account Reconciliation Sheet

### GENERAL INFORMATION

- Complete one form for *each* trust account
- Attach the following: list of clients with corresponding balances, copy of general ledger/checkbook register, list of outstanding deposits, list of outstanding checks, corresponding bank statement

### Reconciliation of Lawyer's Trust Account Records

1. **Total of positive client ledger balances** as of \_\_\_\_\_ ..... \$ \_\_\_\_\_  
 (Attach a list of clients with corresponding balances)

Do any clients show a negative balance?  Yes  No If yes, attach explanation and corrective action.

2. **General ledger/checkbook register balance** as of \_\_\_\_\_ ..... \$ \_\_\_\_\_  
 (Attach copy of general ledger/checkbook register)

### Bank Statement Reconciliation

3. **Account Balance** as of \_\_\_\_\_ (per appended bank statement)..... \$ \_\_\_\_\_

**Plus:** Deposits in transit (deposits made to the account through end of month yet not reflected on bank statement) ..... + \_\_\_\_\_

Number of deposits in transit ..... \_\_\_\_\_  
 (attach list of outstanding deposits)

**Less:** Outstanding (uncleared) checks (checks issued through end of month not reflected in bank statement)..... - \_\_\_\_\_

Number of outstanding checks..... \_\_\_\_\_  
 (attach list of outstanding checks)

4. **Subtotal** ..... \_\_\_\_\_

5. **Other Adjustments (describe and attach supporting documentation)** ..... \_\_\_\_\_

6. **Adjusted Trust Account Bank Balance** (as of end of report month)..... \$ \_\_\_\_\_

7. The balance on line #6  *agreed*  *did not agree* with the balances reflected in lines #1 and #2. If different, attach explanation and corrective action.

Reconciliation prepared by: \_\_\_\_\_  
 Name and Position Signature

Reconciliation reviewed by: \_\_\_\_\_  
 Lawyer Name Signature