
Instructions

- Complete steps 2-7 monthly for **each** general trust, dedicated trust, and fiduciary account. Attach: 1) a copy of the general ledger/checkbook register, 2) a list of outstanding deposits, 3) a list of outstanding checks, 4) the corresponding bank statements and cancelled checks (or images thereof).
- Complete entire form at least quarterly for **each** general trust account. Attach: 1) items 1-4 above and 2) a list of subsidiary ledgers¹ with corresponding balances.

Reconciliation of Lawyer's Trust Account Records

1. **Total of *positive* subsidiary ledger balances** as of _____ \$ _____
(as of ending date shown on the corresponding bank statement)

Does any subsidiary ledger have a negative balance? Yes² No

2. **General ledger/checkbook register balance** as of _____ \$ _____
(as of ending date shown on the corresponding bank statement)

Bank Statement Reconciliation

3. **Statement Ending Date** _____ **and Balance** \$ _____

4. **Plus:** Outstanding deposits made to the account through end of month but not reflected on bank statement

Number of outstanding deposits _____ Amount of outstanding deposits + _____

5. **Minus:** Outstanding disbursements made through end of month but not reflected on bank statement

Number of outstanding disbursements _____ Amount of outstanding disbursements - _____

6. **Adjusted Bank Balance** \$ _____

7. The balance on line #6 *agrees* *does not agree* with the balances on lines #1 and #2. If the balances do not agree, attach explanation and corrective action taken.

Report prepared by: _____
Print Name and Position Signature

Report prepared by a non-lawyer? Yes No If yes, does he/she have check signing authority for this trust account? Yes No

I certify that, for this account, I personally reviewed the above report, bank statement, and cancelled checks, and that all discrepancies shall be investigated, identified, and resolved within ten days of this report.

Report reviewed by: _____
Print Lawyer Name Signature Date

¹ Subsidiary ledgers = 1) all individual client ledgers and 2) the administrative ledger on which all transactions involving administrative funds maintained in the account pursuant to Rule of Professional Conduct 1.15-2(g)(1) are recorded.

² If yes, attach explanation and corrective action taken.