



Trust Bank Reconciliation Summary

Bank Account _____
Month/Year _____
Reconciled by _____
Date Reconciled _____

Mandatory Three Way Reconciliation for the Trust Account:

Bank Statement Balance	\$
Reconciled Bank Balance	\$
Matter Balance Report (NO NEGATIVE BALANCES!)	\$

**MUST
MATCH**

Attorney Review

✓	Task
	Reviewed check images included in the bank statement
	Reviewed Outstanding Checks (Outstanding checks should be dealt with when they are 90-120 days old)
	Reviewed Outstanding Receipts (there should be no outstanding receipts unless a deposit made on the last day of the month did not get to the bank until after 2:00)
	Reviewed Cashed Checks
	Reviewed Cleared Receipts
	Reviewed Matter Balance Report (Review for matters where funds should not be in Trust, or balances that are old. THERE SHOULD NEVER BE A MATTER WITH A NEGATIVE BALANCE!)

Attorney Comments or Concerns:

Attorney Signature and date _____

File this with the bank statement, the reconciliation report, a report that includes all checks and receipts for that period, and the matter balances report.