

BANK RECONCILIATION SUMMARY – TRUST ACCOUNT

Bank Account _____

Month/Year _____

Reconciled by _____

Date Reconciled _____

Mandatory Three Way Reconciliation for the Trust Account:

Bank Statement Ending Balance	\$	
Reconciled Bank Balance	\$	} Must Match
Matter Balance Report (no negative balances!)	\$	

Attorney Review – please check off and acknowledge each task

✓	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. <u>There should never be a matter with a negative balance!</u>)

Attorney Comments or Concerns:

Attorney Signature _____ **Date** _____

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