



# Real Estate Agency

1177 Center Street NE  
Salem, Oregon 97301-2505  
PHONE (503) 378-4170  
FAX (503) 373-7153

## TRUST ACCOUNT RECONCILIATION

OAR 863-015-0275  
OAR 863-025-0025  
OAR 863-050-0050

Trust Account Title \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ Prepared by: \_\_\_\_\_

\_\_\_\_\_ For month of: \_\_\_\_\_

\_\_\_\_\_ Bank Name \_\_\_\_\_

\_\_\_\_\_ Trust Acct No. (last four digits only): \_\_\_\_\_

**PART I:** Bank Statement Balance on: \_\_\_\_\_ \$ \_\_\_\_\_

Plus: Deposits not yet credited to bank statement but posted to check register and file ledgers (Total from Schedule A) \$ \_\_\_\_\_

Less: Outstanding checks. Checks written but not yet appearing on the bank statement (Total from Schedule B) \$ \_\_\_\_\_

→ **Reconciled Bank Balance as of:** \_\_\_\_\_ **PART I TOTAL** \$ \_\_\_\_\_

**PART II:** Check Register or Journal of Receipts and Disbursements:

→ **Balance as of:** \_\_\_\_\_ **PART II TOTAL** \$ \_\_\_\_\_

**PART III:** Total of Ledgers or Security Deposits (from Schedule C)

→ **Balance as of:** \_\_\_\_\_ **PART III TOTAL** \$ \_\_\_\_\_

**PART IV:** Reconciliation Summary - Parts I, II and III must be reconciled on the same date to the same amount.

**Amount of difference in Totals of Parts I, II and III, if any** \$ \_\_\_\_\_

Explanation of differences and details of corrective action taken:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_  
(Principal Broker, Property Manager, or Escrow Manager)

NOTE: Trust accounts **must** be reconciled at least monthly. This form is used by the Real Estate Agency for trust account reconciliations. It may be copied and used by real estate and property manager licensees if desired. Another reconciliation form may be used if it contains the same information. Retain the completed and signed reconciliation form, along with all supporting documents, in your records for six years.

