



# Oregon Real Estate Agency

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## Trust Account Reconciliation

OAR 863-015-0275  
OAR 863-025-0028  
OAR 863-050-0050

Trust Account Title

Date: \_\_\_\_\_

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

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

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

Trust Acct. No.  
(last 4 digits)

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### PART I

Bank statement balance on \_\_\_\_\_ \$ \_\_\_\_\_

**ADD** deposits not yet appearing on bank statement but posted in the check register and file ledgers. (The total from **Schedule A** on page 2.)

**+** \$ \_\_\_\_\_

**SUBTRACT** all outstanding checks written but not yet appearing on the bank statement. (The total from **Schedule B** on page 2.)

**-** \$ \_\_\_\_\_

⇒ Reconciled Bank Balance as of \_\_\_\_\_

**PART I Total** \$ \_\_\_\_\_ ⇐

### PART II

Check Register or Receipts and Disbursements Journal Balance

⇒ **Balance as of** \_\_\_\_\_

**PART II Total** \$ \_\_\_\_\_ ⇐

### PART III

Total of Ledgers or Security Deposits (from **Schedule C** on page 2)

⇒ **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.** \$ \_\_\_\_\_

Explain any 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 Oregon Real Estate Agency for trust account reconciliations. You may use this form for your monthly reconciliations, or you may use a different reconciliation form if it contains the same information. Keep each month's completed, signed reconciliation form with all supporting documentation in your records for 6 years.

These dates must be the same.

These totals must be the same.

## SCHEDULES

### Schedule A (Deposits not yet showing on bank statement)

Date	Description	Amount
TOTAL Schedule A (Enter here and in <b>Part I</b> on page 1 of this form)		

### Schedule B (Outstanding checks not yet showing on bank statement)

Date	Check #	Payee	Amount
TOTAL Schedule B (Enter here and in <b>Part I</b> on page 1 of this form)			

### Schedule C (Owner Ledgers or Tenant Security Deposits)

Owner ID Code	Description	Amount
TOTAL Schedule C (Enter here and in <b>Part III</b> on page 1 of this form)		

NOTE: This form may be copied and used for low-volume accounts. For higher volume accounts, it may may be necessary to prepare schedules on separate pages.