

# How To's – from Hawai'i ODC

## 3-Way Reconciliation ~ SAMPLE

### THREE-WAY RECONCILIATION Attorney Trust Account, Month of March 2020

#### I. Receipt & Disbursement Journal Balance

<b>A.</b> Balance from Previous Month	\$35,150.00
<b>B.</b> Receipts	50,000.00
<b>C.</b> Disbursements	(39,000.00)
<b>D.</b> Balance at the End of the Month	<b>\$46,150.00</b>

#### II. Reconciled Bank Balance

<b>A.</b> Balance on Bank Statement	\$48,150.00
<b>B.</b> Add: Deposits Pending Clearance	
date: 3/29/2020	3,000.00
<b>C.</b> Subtract: Your Outstanding Checks	
check #: 716	(5,000.00)
<b>D.</b> Reconciled Bank Balance	<b>\$46,150.00</b>

#### III. Subsidiary Client Ledger Balance

<b>A.</b> Client	
Lee	\$10,000.00
Kim	30,000.00
Singh	6,000.00
Attorney Funds to Cover Bank Fees	150.00
<b>B.</b> Total for all Subsidiary Client Ledgers	<b>\$46,150.00</b>