



BlackLine Reconciliation Templates

BlackLine Reconciliation Templates provide a best practice approach to ensuring the accuracy, quality, and completeness of your account reconciliations. Our standard Reconciliation Templates, as detailed in this guide, are available out of the box to support the most common reconciliation types and can be further adapted to meet your organization's evolving goals and requirements.

Accruable Items

The Accruable Items template is used to manage reconciliation items expensed and accrued in the current accounting period and paid in a future accounting period. Examples include accrued property tax, general expenses, or services. You can establish categories of accrued items in one account, and related activity for each category will display on the account reconciliation.

Reconciliation

Atlanta-2120--AT020-1102-AS-76838- Accrued Property Taxes

Show: USD - Account Include Previous Period: (None) USD

Summary Items

1 Currently, there are no summary items for this reconciliation.

Accrual Items Import Import-updates Export Add Accruable Item

Aging	Orig. Date	Reference	Description	Balance
61-90	4/30/2016	Bessimer	Bessimer-Folger property tax. Paid Semi-annually in March and September. March accrual.	(5,755.00)
121-180	1/31/2016	Marin	Marin County Property Tax - paid semi-annually in June and December	(29,381.60)
121-180	1/31/2016	Westmoreland	Westmoreland Township Tax for Metzinger Distribution Center	(6,854.00)
Subtotal				(41,990.60)

Page: 1 of 1 Go Page size: 3 Change Item 1 to 3 of 3

Supporting Items Import Export Queries Close Delete Closed Items Add Supporting Item

Currently, there are no open supporting items for this reconciliation.

Unidentified 2 33,357.10 (386.37)%

GL Balance (8,633.50)

1 Accrual Items

The accruable item activity history is stored together with each accruable item. The expected balance is automatically calculated for each item based on the sum of activity from prior and current periods. If desired, future periods can be loaded in advance and will be automatically included in the calculated balance in the appropriate future periods.

2 GL Balance

Populated with the Accounts template format and is the level at which your organization wishes to sign off on reconciliations. This is the most essential import to populate BlackLine, and the one customers most often automate.

Schedule List

The Schedule List template is useful for any reconciliation that has a schedule for reconciling items and is generally used when a summarized view of all reconciliation activity is needed. This template is similar to the Accruable Items template, with additional summarization and organization levels that allow users to summarize multiple accrual schedules and further classify detailed activity.

Summary views can be created by assigning client-defined categories to the detailed activity that is input every period. Users can select the number of periods' worth of activity (e.g., 1 period, 1 quarter, multiple periods, etc.) they want to see in the summary table, including "to-date" activity.

The Schedule List template is commonly used for bonus accruals, fixed assets, allowance for doubtful accounts, warranty reserve accounts, and deferred expenses.

Reconciliation

Atlanta-2130--AT020-1102-AC-76838- Accrued Bonus

Show Include Previous Period

USD

Summary Items

There are no summary items for this reconciliation.

Schedule Items [Import](#) [Import-updates](#) [Export](#) [Show All Detail](#) [Show By Sub-Type Summary](#) [Add Schedule Item](#)

Aging	Orig. Date	Class	Reference	Description	Balance
121-180	1/31/2016	L	Hourly	Hourly Bonus - 6% of Gross Wages	(480,053.00)
121-180	1/31/2016	L	Salary	Salary Bonus - 11% of Gross Wages	(79,330.00)
Subtotal					(559,383.00)

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1 Schedule Items

The initial screen in the Schedule List template displays a summary of schedule items, essentially a summary of multiple accruable schedules. Users can click each item to drill into the details.

Reconciliation

Atlanta-2130--AT020-1102-AC-76838- Accrued Bonus ↗

Show Include Previous Period

USD

Summary Items

Currently, there are no summary items for this reconciliation.

Schedule Items [Import](#) [Import-updates](#) [Export](#) [Show Summary](#) [Show By Sub-Type Summary](#) [Add Schedule Item](#)

	Aging	Open Date	Class	Reference	Description	Cncy.	Txn. Amount	Balance
🗑	121-180	1/31/2016	L	Hourly	Hourly Bonus - 6% of Gross Wages-Monthly Accrual	USD	(65,409.00)	(65,409.00)
🗑	121-180	2/28/2016	L	Hourly	Hourly Bonus - 6% of Gross Wages-Monthly Accrual	USD	(76,620.00)	(76,620.00)
🗑	121-180	3/31/2016	L	Hourly	Hourly Bonus - 6% of Gross Wages-Monthly Accrual	USD	(76,480.00)	(76,480.00)
🗑	121-180	4/30/2016	L	Hourly	Hourly Bonus - 6% of Gross Wages-Monthly Accrual	USD	(81,723.00)	(81,723.00)
🗑	121-180	5/31/2016	L	Hourly	Hourly Bonus - 6% of Gross Wages-Monthly Accrual	USD	(85,921.00)	(85,921.00)
🗑	121-180	6/30/2016	L	Hourly	Hourly Bonus - 6% of Gross Wages-Monthly Accrual	USD	(88,900.00)	(88,900.00)
🗑	121-180	1/31/2016	L	Salary	Salary Bonus - 11% of Gross Wages-Monthly Accrual	USD	(11,555.00)	(11,555.00)
🗑	121-180	2/28/2016	L	Salary	Salary Bonus - 11% of Gross Wages-Monthly Accrual	USD	(11,555.00)	(11,555.00)

Atlanta-2130--AT020-1102-AC-76838- Accrued Bonus

Currency

Number of Periods to Include

[Export](#)

Open Date	Close Date	Description	Starting Bal.	None	Expense	Payment	Balance
1/31/2016		Hourly Bonus - 6% of Gross Wages	(480,053.00)	0.00			(480,053.00)
1/31/2016		Salary Bonus - 11% of Gross Wages	(79,330.00)	0.00			(79,330.00)
			(559,383.00)	0.00	0.00	0.00	(559,383.00)

2 Show All Detail

Users can toggle between the summary view and a detailed view of individual line items within each accrual that roll up to the totals. These items can be loaded into BlackLine by the end user either individually or in bulk, or can be imported through the Open Items import template by the System Administrator. If desired, this process can also be fully automated.

3 Show By Sub-Type Summary

The Show By Sub-Type Summary link provides a roll forward view of accrual data. In this example, the accrual data is organized by bonus type, by period, and by accrual activity type, in this case Expense and Payment. The activity type field can be configured for any type of accrual classification needed, and the user enters the desired number of periods to include in their view.

Amortizable

The Amortizable template is used to monitor expenditures or revenues in one accounting period that are recognized over several future periods. This reconciliation template allows you to record payments or revenues for amortizable or deferred items and establish a monthly schedule of the expenses or revenues to record over the life of the prepaid or deferred item. BlackLine automatically creates a straight line schedule for the amortization or deferral amounts over future periods. Non-straight line schedules are also easily created in this template.

The Amortizable template can be used for:

- **Prepaid Property Taxes** – These items, typically paid once a year or on a quarterly basis, need to be expensed over the period defined by the taxing authority.
- **Prepaid Licenses** – This pertains to items such as vehicle license fees or fees charged by a governmental agency on an annual basis (e.g., CPA license fee, Surface Water Discharge permit).
- **Prepaid Heavy Vehicle Tax** – In some cases, fees charged by the IRS apply to future periods. An example is the Heavy Vehicle Use Tax that is paid when you file your Form 2290.
- **Deferred Revenue** – To record the recipient of prepayments for product goods and services. The prepayments are recorded as unearned revenue – revenue that has not yet been earned but represents products or services that are owed to a customer.

The Partial Amortization feature allows organizations to calculate amortization schedules on a daily basis (rather than on a full calendar, straight line basis), to allow for partial period calculations. When enabled, the BlackLine system allocates the balance partially in the first and last months of the schedule and evenly distributes the remaining amount across the months in between.

Reconciliation

Atlanta-1220--AT020-1102-AS-238763- Prepaid Property Taxes

Show Include Previous Period

USD

Summary Items

Currently, there are no summary items for this reconciliation.

Amortizable Items [Import](#) [Multiple](#) [Export](#) [Roll Forward](#) [Add Amortization Item](#)

	Aging	Start Date	End Date	Reference	Description	Orig. Amt.	Balance
	0 - 10	6/12/2016	5/12/2017		County-Municipal Property Tax - Lot 48, Block 98 of Holding subdivision - taxes paid to Max Larson, Treasurer, County of Elizabeth. Taxes for the current and next year.	15,888.46	14,987.44
	31-60	5/1/2016	4/30/2017		Bondl Recreation District Tax - Summer Rest Office Plaza - for the twelve month period May to Apr - payable to Lonna Morningstar, Treasurer.	48,238.22	40,198.50
	366+	1/1/2016	12/31/2016		County-Municipal Property Tax - Lot 47, Block 98 of Holding subdivision - taxes paid to Max Larson, Treasurer, County of Elizabeth. Taxes for the current year.	17,125.84	8,562.90
	366+	7/1/2012	6/30/2016		Millersville Consolidated School District Tax. School taxes for the year Jul 12 to Jun 13. Check payable to William Barnes, Treasurer. Property being taxed: Ryansburg distribution center.	21,985.66	0.00
Subtotal						103,238.18	63,748.84

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1 Roll Forward

The amortization schedules are stored together with each prepaid item, and a built-in roll forward schedule displays balances and activity for all items in a single screen.

2 Balance

The expected balance is automatically calculated for each item and is automatically updated each period. If the sum of expected balances ties to the GL Balance in total, the account will be auto-certified.

Associated Accounts

The Associated Accounts template enables the comparison of sets of imported account balances and supports non-exclusive grouping as well as existing reconciliation functions.

This template can be used for the:

- Comparison of IFRS balances to GAAP balances
- Comparison of regulatory balances to statutory balances
- Comparison of a set of account balances to a single account balance

Reconciliation

United States-1400----- Inventory GAAP vs IFRS ^o

Show Include Previous Period
USD

Associated Match Sets [Create Items From Unmatched Txns](#) [Close Matched Items](#)
Currently, there are no associated match sets.

Associated Account Balances [Associated Account Items](#)

Account	Description	Amount
View Cleveland-1400-----GAAP	Inventory - Finished Goods	120,800.00
View Cleveland-1410-----GAAP	Inventory - Raw Materials	238,000.00
View Cleveland-1420-----GAAP	Inventory - Work In Progress	25,250.00
Subtotal		383,850.00

Associated Account Reverse Balances

Account	Description	Amount
View Cleveland-1400-----IFRS	Inventory - Finished Goods	140,800.00
View Cleveland-1410-----IFRS	Inventory - Raw Materials	238,000.00
View Cleveland-1420-----IFRS	Inventory - Work In Progress	25,250.00
Subtotal		404,050.00

Summary Items
Currently, there are no summary items for this reconciliation.

Supporting Items [Import](#) [Export](#) [Queries](#) [Close](#) [Delete](#) [Closed Items](#) [Add Supporting Item](#)
Currently, there are no open supporting items for this reconciliation.

Unidentified Difference NA
GL Balance

Bank Account

Bank Account reconciliation templates are used for cash accounts, checking accounts, or any cash type account that involves reconciling items such as deposits, payments, bank fees, and other items that may be financial in nature and have timing differences from month to month. The template's Bank Items control enables preparers to enter and categorize these items.

The Bank Account template can be used for:

- Checking account reconciliations
- Savings account reconciliations. Activity in this account would be similar to those in a checking account (e.g., deposits, withdrawals, fees, interest), but would typically have a lower volume of transactions.

Reconciliation

Atlanta-1001--AT020-1102-BK-12111- BOA Bank Account

Show: USD - Account Include Previous Period: (None) USD

Associated Match Sets: Create Items From Unmatched Txns Close Matched Items

Match Set	Automatic	Suggested	Manual	Unloaded	Suspended	Unmatched
BOA Bank Match - US	47082	21	5	0	0	

Bank Balance: 425,424.45

Bank Items: Import Export Add Bank Item

Sub-Type	Amount
Bank Fees	576.00
Deposits in Transit	(2,115,027.50)
Outstanding CH	(122,259.93)
Subtotal	(2,236,711.43)

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1 Bank Items
Line items within a Bank Account reconciliation are summarized by Bank Items, categories created by the System Administrator and/or end users.

2 Line Item Detail
Users can drill down to view details for each line item within the Bank Items summary (e.g., individual Deposits in Transit).

3 Bank Balance
The Bank Balance is populated via automated or semi-automated import, and can also be keyed in by users. If imported automatically or semi-automatically, organizations can take advantage of the bank auto-certification rule.

Calculated Balance

The Calculated Balance template is used when a detailed calculation is required to support the general ledger balance in an account. The reconciliation prompts users to enter the calculated amount and provide an explanation for the basis of the calculation and the balance in the general ledger. Then, users are able to list any reconciling items.

Accounts that most commonly use the Calculated Balance reconciliation are:

- **Allowance for Doubtful Accounts** – Typically, these accounts require an external calculation to determine the amount of the allowance that should be recorded. The General Ledger balance is then compared to that calculation.
- **Accrued Payroll** – In the case of Accrued Payroll accounts, a calculation processed at the end of every accounting period determines the payroll expense to be entered for amounts earned by, but not yet paid to, employees. As with Allowance for Doubtful Accounts, the calculated balance is compared to the GL balance to ensure all entries have been properly recorded.

Reconciliation

Atlanta-1101--AT020-1102-AR-63993- Allowance for Doubtful Accounts ↗

Show Include Previous Period
 USD

1 Calculated Balance

Basis of Calculation [Carry Basis of Calculation forward to new reconciliations.](#)

Calculation based on corporate directive of 100% of amounts over 90 days and 50% of amount over 60 days.

2

Summary Items

Currently, there are no summary items for this reconciliation.

Supporting Items [Export](#) [Closed Items](#)

Aging	Orig. Date	Class	Reference	Description	Amount
0 - 10	6/30/2016	L		Additional allowance for Harry Bacon. Customer is in bad shape and may file for bankruptcy as noted in the email from the credit department attached. The calculation of the additional allowance is also attached.	(5,500.00)

Page: 1 of 1 Go Page size: 1 Change Item 1 to 1 of 1

1 Basis of Calculation

The basis for the calculation appears on the face page and can be rolled forward to new reconciliations.

2 Supporting Items

Additional reconciling items can be manually input by Preparers or automatically imported and are accessible on the face of the reconciliation.

3 Supporting Documents

Calculations can be attached as Supporting Documents to enable quick and easy access to additional detail.

General List

This commonly used BlackLine reconciliation template is designed to be flexible to support any type of account. With the General List template, users can enter items that make up the ending balance in a Balance Sheet account. It can also be used to accumulate information for an Income or Expense account.

Examples of accounts that can use the General List template include:

- **Petty Cash** – Though this is an account that deals directly with cash, the most appropriate type of reconciliation simply lists the details of who has how much money.
- **Inventory Account** – Items that are held for resale or for future use that are in an Inventory account.
- **Deposits** – Amounts paid to a vendor or supplier that you expect to be refunded at some future date.
- **Prepaid Expenses not Amortizable** – For example, Prepaid Rent that is paid to a landlord on July 31 for rent due on August 1.
- **Common Stock** – Amounts originally paid in to the company when shares of stock were sold.
- **Retained Earnings** – An accumulation of all the profits and losses of the company since it was formed (accumulated profits will have a credit balance, accumulated losses will have a debit balance).
- **Miscellaneous Income** – Items that do not normally fit in to your routine business operations and that must be explained in detail.
- **Gain on Sale of Assets** – Identify specific assets sold and the proceeds on each sale.
- **Repairs and Maintenance** – Greater than \$10,000 (or any limit your accountant or manager wants to see). Identify significant expenditures that may not be recurring in your normal operations.
- **Legal Expense** – Identify the lawyers used by the company during the year and the litigation that may need to be reviewed during an audit.
- **Bad Debt Expense and Write Offs** – Keep track of customers that failed to pay the company.

Reconciliation

Atlanta-1009--AT020-1102-CA-238763- Petty Cash ↗

Show Include Previous Period USD

1

Summary Items

Currently, there are no summary items for this reconciliation.

Supporting Items [Import](#) [Export](#) [Queries](#) [Close](#) [Delete](#) [Closed Items](#) [Add Supporting Item](#)

Aging	Orig. Date	Class	Reference	Description	Amount
0 - 10	6/30/2016	L	PC-87733	Jen Fillmore - petty cashier - Willow Springs	3,500.00
366+	7/31/2012	L		Jones Davis - petty cashier - Accounting	1,000.00
366+	5/31/2009	L		Amos Kant - petty cashier - Dispatch	1,000.00
Subtotal					5,500.00

Page: 1 of 1 Go Page size: 3 Change Item 1 to 3 of 3

2

Unidentified Balance 0.00%

GL Balance

1 Supporting Items

Line items within a reconciliation can be populated automatically via the Items template format, semi-automatically through the Excel-based import template by the System Administrator, semi-automatically through Excel (in bulk) by the Preparer, or manually by the Preparer. Items may also be imported from queries or Matching, if desired. If imported automatically or with the Excel-based templates through the System Administration role, clients can take advantage of the auto-certification rules.

2 GL Balance

The GL Balance field is populated with the Accounts template format and is the level at which clients wish to sign off on reconciliations. This is the most essential import to populate BlackLine and the one that clients most often automate.

Subledger Match

This reconciliation template is used when you have a separate subledger process that should be matched to your general ledger balance. The subledger may be part of an integrated accounting software system, or it may be a standalone system that is manually recorded each month. The template prompts you for the balance in your subledger and the balance in your general ledger, then it allows you to list any reconciling items.

The Subledger Match reconciliation template is commonly used for:

- **Accounts Receivable** – If you have a separate billing system, you probably have a report called the Aged Trial Balance that you will match to your general ledger.
- **Accounts Payable** – Most payables systems are integrated with the general ledger, but entries in the general ledger need to be verified to ensure no journal entries were posted to the Accounts Payable account in error.
- **Fixed Assets** – All capital expenditures are recorded in the PPE cost accounts and are depreciated based on company policy using a Fixed Asset subledger compared to the total in all Fixed Asset GL accounts.

Reconciliation

Atlanta-1100--AT020-1102-AR-63993- Accounts Receivable ↗

Show Include Previous Period
USD

Associated Match Sets [Create Items From Unmatched Txns](#) [Close Matched Items](#)

Match Set	Automatic	Suggested	Manual	Unloaded	Suspended	Unmatched
Open Invoices 3-Way	18	2	0	0	0	↗

Balance per Subledger

Summary Items
Currently, there are no summary items for this reconciliation.

Supporting Items [Import](#) [Export](#) [Queries](#) [Close](#) [Delete](#) [Add Items](#) [Add Supporting Item](#)

Aging	Orig. Date	Class	Reference	Description	Amount
0 - 10	6/30/2016	R		Journal entry made in error. Should have been a debit to account 7100. This was corrected by journal entry 04-105 which was posted in the July GL.	(21,251.88)

Page: 1 of 1 Go Page size: 1 Change Item: 1 to 1 of 1

Unidentified Difference 0.88%

GL Balance

Comments [Add Comment](#)
Currently, there are no comments stored for this reconciliation.

Supporting Documents [Add Document](#)

Date	Submitted By	Document Name	Description/Comment
6/18/2016	Wong, Kay	Report_458-WBS_-_63013.xlsx	Last page of the Accounts Receivable Aged Trial Balance - Report 458 - Williamsburg Billing System.

1 Supporting Items

Line items can be populated automatically via the Items template format, semi-automatically through the Excel-based import template by the System Administrator, semi-automatically through Excel (in bulk) by the Preparer, or manually by the Preparer. Items may also be imported from queries or Matching, if desired. If imported automatically or with the Excel-based templates through the System Administrator role, auto-certification rules can be applied.

2 Subledger Balance

The Subledger Balance can also be imported automatically, semi-automatically, or manually. Auto-certification rules can be applied when this field is automatically or semi-automatically imported.

Suspense

Suspense accounts are used to temporarily record transactions before they are allocated to their proper account. BlackLine's Suspense Template provides a means to automate and control the reconciliation and reporting of these suspense items from a predefined source.

With this template, organizations can:

- Periodically import item count and aging and business justification details, if desired.
- Define the categories for aging and business justifications.
- Lock down key fields (e.g., item count, aging) to ensure preparers work within the required items that the ERP system provides at period end. This reduces the amount of monitoring that must be done on a large portion of the Balance Sheet.
- Identify high-risk items across multiple suspense accounts at one time.

In the insurance industry, suspense accounts hold unfunded remittances, serving as a holding account for monies received that cannot be released (e.g., in-transit policies, disputed claims, monies held due to legal issues or timing of day-to-day operations). These accounts often make up a large proportion of an insurance company's liabilities and have specific SOX control requirements – accounts must be analyzed by type of product, aging category, and business justification.

Reconciliation

Atlanta-2200----- Suspense

Show Include Previous Period USD

1

Suspense Items LT [Import](#) [Export](#) [Add Suspense Item](#)

Aging	Class	Age Type	Reference	Description	Item Total	Amount
		61-90 T	Low Risk	Transaction Owner to Provide Estimates to Clear 2 Policies	2	(467.12)
		31-60 T	Low Risk	System Processes 25 Items to be cleared in July	32	1,687.39
Subtotal					34	1,220.27

Page: 1 of 1 Page size: 2 Item 1 to 2 of 2

Suspense Items RA [Import](#) [Export](#) [Add Suspense Item](#)

Aging	Class	Age Type	Reference	Description	Item Total	Amount
		121-180 R	High Risk	Items to be Cleared by Policy Owner in July	5	(2,875.00)
		366+ R	High Risk	Policy to be Written Off. No More Action to be Taken. Item to be Journalized in July	1	201,085.58
Subtotal					6	198,210.58

Page: 1 of 1 Page size: 2 Item 1 to 2 of 2

Supporting Items [Import](#) [Export](#) [Queries](#) [Close](#) [Delete](#) [Closed Items](#) [Add Supporting Item](#)

Currently, there are no open supporting items for this reconciliation.

Unidentified Difference (65.21)%

GL Balance

2

Business Justified Items [Import](#) [Export](#) [Show Detail](#) [Add Business Justified Item](#)

Sub-Type	Amount	
	New Business	(245.87)
	Non-Business	(2,629.13)
	Structured Settlimt	201,085.58
Subtotal		198,210.58

Critical Aging Balance

Critical Aging Unidentified Difference 0.00%

1 Suspense Items

The Suspense Items provides a summary of open items by Item Total and Age Type. The total of Suspense items is compared to the GL balance.

2 Business Justified Items

The lower section of the reconciliation provides a means to document the detail of those items labeled with an Age Type designated high risk. They appear on the reconciliation and are summarized by the Business Justification Type. The subtotal of those items is compared to the high risk total.

Additional Template Controls

ERP Drill Down

The ERP Drill Down feature enables users to access account transaction details directly on the face of the reconciliation, so there is no need to navigate between BlackLine and the organization's ERP and/or other third party systems. BlackLine does not circumvent the security of your ERP system, so users without access to the ERP, or a particular account, will not be able to see anything even when this feature is activated.

Hyperlink

This control enables users to add a hyperlink to a document stored in another system as supporting documentation for a reconciliation in BlackLine. The document itself is not stored in the BlackLine document repository, but a link to the document is stored so that the document can be easily accessed within the BlackLine system.

Integrated Spreadsheets

The Integrated Spreadsheet control can be added to any BlackLine Reconciliation Template. This feature enables the creation of highly customized reconciliations to accommodate the most challenging scenarios and eliminates the need for supporting spreadsheet documents. Approvers and reviewers are presented with a fully functional spreadsheet on the face of the reconciliation and have quick and easy access to view all calculations.

Related Account Balances

The Related Account Balances functionality allows users to view the GL balance and link to other accounts which have been linked to their reconciliation. Users can view a grid of all open items which belong to the related accounts, and these related accounts, once added, will carry forward to future periods automatically.