

To be used in conjunction with "Blackbaud User Guide.pdf"

# Blackbaud General Ledger Reporting Solution

University of Arkansas



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# What is Blackbaud?

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- Blackbaud is a Web based tool that provides financial information about the various gifts and endowments managed by the U of A Foundation.

## **Endowment Account Governance**

- The U of A Foundation administers endowments according to guidelines set forth by the Financial Accounting Standards Board(FASB) along with Arkansas state law that has enacted UPMIFA.

# What is Blackbaud?

- **Blackbaud Terminology**
  - Project ID (allocation in Advance)
  - Account Number
  - Post Date(receipt date in Advance)
  - Journal
  - Transaction Number
  - Journal Reference
  - Account Category

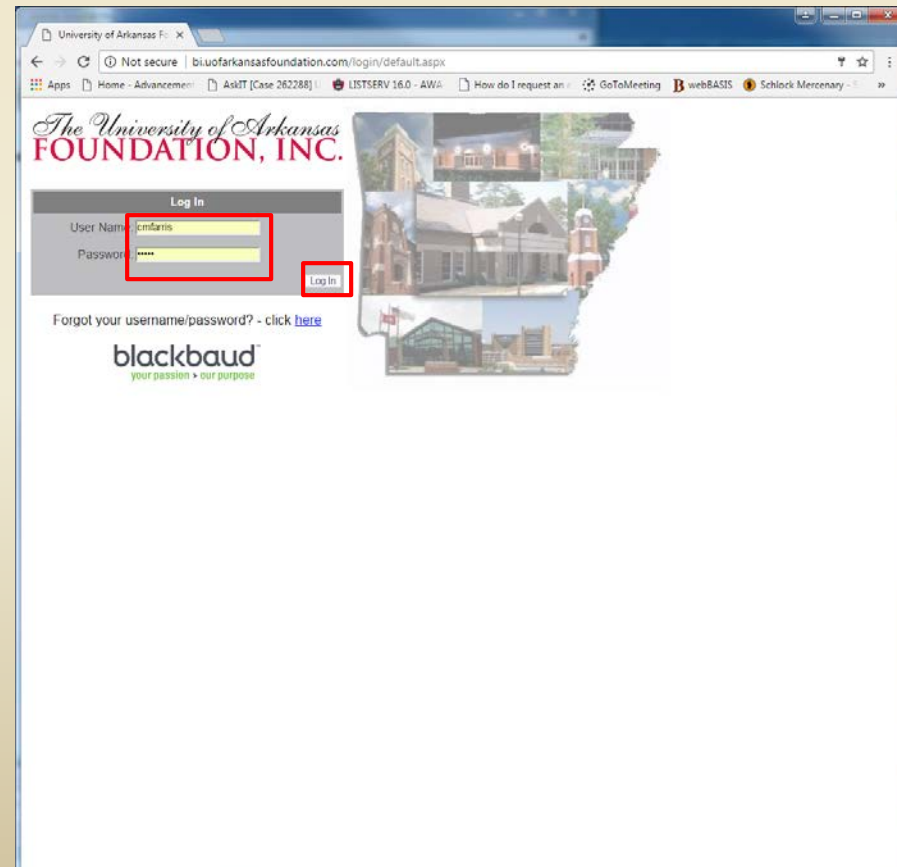
# What is Blackbaud?

## Blackbaud Journals

<b>Journal</b>	<b>Description</b>
AP	Accounts Payable
AI	Advance Interface
BB	Beginning Balances
CG	Capital Gain Distribution
CD	Cash Disbursement
CR	Cash Receipts
ID	Invest/Divest
JE	Journal Entry
MV	Market Value Update
TI	TRP Interest Distribution
UP	University Accounts Payable

# How to Log In

- <http://bi.uofarkansasfoundation.com/login/default.aspx>
- Login will be provided to you through email from the Foundation.
- User Name: Email Prefix (i.e. cmfarris)



# The Home Menu Page

Return to Home Menu Page

Log out

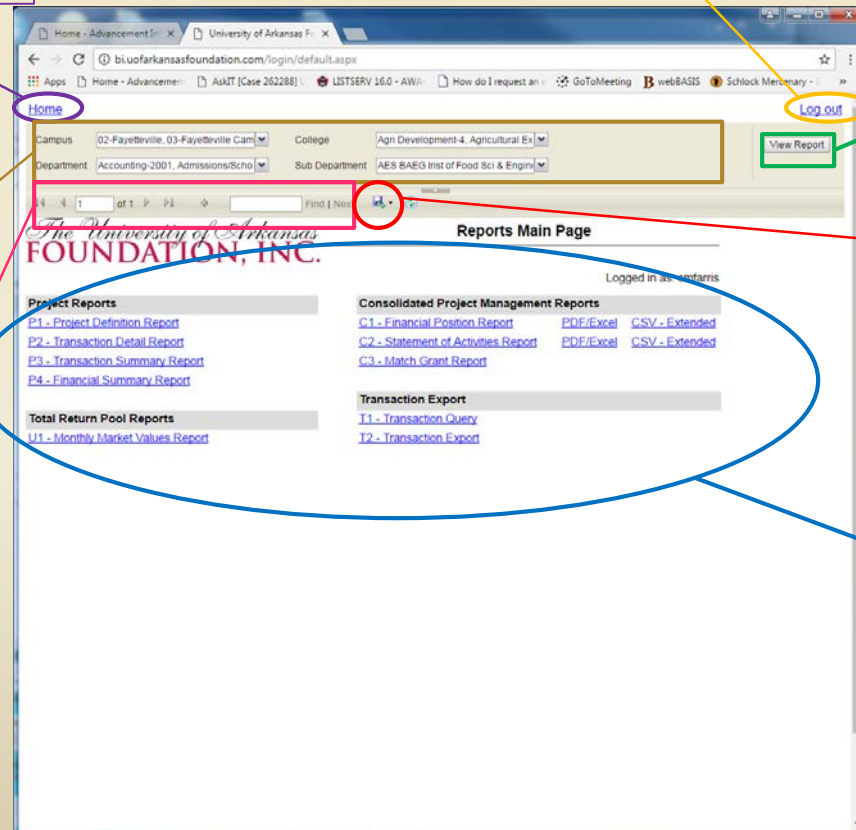
View Report (Step 1)

Hierarchical Report Filters (Move from Top to Bottom)

Export Report (Step 2)

Navigation Bar

Available Reports



# Available Report Types



## Reports Main Page

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Logged in as: cmfarris

### Project Reports

- [P1 - Project Definition Report](#)
- [P2 - Transaction Detail Report](#)
- [P3 - Transaction Summary Report](#)
- [P4 - Financial Summary Report](#)

### Total Return Pool Reports

- [U1 - Monthly Market Values Report](#)

### Consolidated Project Management Reports

- [C1 - Financial Position Report](#)      [PDF/Excel](#)    [CSV - Extended](#)
- [C2 - Statement of Activities Report](#)      [PDF/Excel](#)    [CSV - Extended](#)
- [C3 - Match Grant Report](#)

### Transaction Export

- [T1 - Transaction Query](#)
- [T2 - Transaction Export](#)



# Available Report Types

P1 – Project  
Definition Report

- **Primary Purpose:** Brief Synopses of Today's Current Balance
- **Who uses?** Everyone for Quick Recap
- **What's Unique?** Lists the Hierarchy of the Report in the Bottom Right

The screenshot shows a web browser window with the URL [bi.uofarkansasfoundation.com/login/default.aspx](http://bi.uofarkansasfoundation.com/login/default.aspx). The page title is "Project Definition Report" and it includes a sub-header: "Detailed listing of project attributes, organizational hierarchy, current balance and related notes As of: 6/6/2017".

The main content area is divided into two sections:

**Project - 30000001 - [REDACTED]**

Project Definition	
Status	Active
Project Type	Foundation
Date Established	12/29/1998
Net Asset Class	Permanent
Endowment Type	Permanent Endowment
Earnings Distribution	31000001
Designation	
Use Code	UG Scholarship - B
Constituent Area	Multicultural Student Affairs - GS
Program Type	Not Applicable
University Reference	NA
X-Ref Number	029052000
Income Restrictions	Not Applicable

Balance as of:	7/1/2016	6/6/2017
Cash	\$0.00	\$0.00
Pledges Receivable	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00
Pooled Assets	\$25,249.61	\$27,135.79
Accounts Payable	\$0.00	\$0.00
Net Assets	\$25,249.61	\$27,135.79

**Hierarchy**

Campus	02-Fayetteville
College	Vice Provost Diversity-2868
Department	Vice Provost Diversity-2868
Sub Department	Assoc VC Multicultural Student-1743

Project Notes

# Available Report Types

- The 30 vs the 31.
  - The 30 shows amount in the Endowment. (This is what is gaining interest.)
  - The 31 shows the amount sent to Allocation. (This is what can be spent.)
  - Navigate to the 31 by changing pages to page 2.

Home

Campus 02-Fayetteville

2 of 2

The University of Arkansas  
FOUNDATION, INC.

**Project Definition Report**  
Detailed listing of project attributes, organizational hierarchy, current balance and related notes  
As of: 6/13/2017

Project - 31000001

Project Definition	
Status	Active
Project Type	Foundation
Date Established	10/22/1999
Net Asset Class	Temporary
Endowment Type	Non Endowed
Earnings Distribution	31000001
Designation	
Use Code	UG Scholarship - B
Constituent Area	Multicultural Student Affairs - GS
Program Type	Not Applicable
University Reference	039239129
X-Ref Number	029052001
Income Restrictions	Not Applicable

Balance as of:	7/1/2016	6/13/2017
Cash	\$2,176.05	\$3,278.29
Pledges Receivable	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00
Pooled Assets	\$0.00	\$0.00
Accounts Payable	\$0.00	\$0.00
Net Assets	\$2,176.05	\$3,278.29

Hierarchy	
Campus	02-Fayetteville
College	Vice Provost Diversity-2868
Department	Vice Provost Diversity-2868
Sub: Department	Assoc VC Multicultural Student-1743

Report executed: 6/13/2017 10:49:35 AM <Disclaimer> : Unaudited Interim Statement Executed by: cmfarris

# Available Report Types

## P2 – Transaction Detail Report

- **Primary Purpose:** All of the Activity for the Project. “Like” a Checkbook Ledger. All of the Credits and Debits itemized.
- **Who uses?** Everyone for Detailed Information
- **What’s Unique?**
  - The most current activity is at the top of the report
  - You can search by **Individual Transaction within 1 Fiscal Year**

**Project Transaction Detail Report**  
Listing of all transactions and balances within a specified date range for:  
For the period: 7/1/2016 - 6/6/2017

Transaction Number	Post Date	Account Number	Account Description	Amount	Debit / Credit	Journal	Journal Refe
18594-0001	4/30/2017	02-10000	Cash	\$251.74	Debit	ID	Invest/Divest - -0.0725 Purchased @
18594-0002	4/30/2017	02-16200	Total Return Pool	(\$251.74)	Credit	ID	Invest/Divest - -0.0725 Purchased @
18596-0041	4/30/2017	02-16200	Total Return Pool	\$489.15	Debit	MV	Market Value Update - As of 4/30/20
18596-0042	4/30/2017	02-46000	Gain(Loss)	\$489.15	Credit	MV	Market Value Update - As of 4/30/20
18445-0073	4/1/2017	02-10000	Cash	(\$214.58)	Credit	CG	Cap Gain Dist for Q/E 3/31/2017
18447-00043	4/1/2017	02-10000	Cash	(\$6.19)	Credit	FO	Find O/H Q/E 2017-03-31
18447-00044	4/1/2017	02-10000	Cash	(\$30.97)	Credit	DO	Dev O/H Q/E 2017-03-31
18445-0074	4/1/2017	02-46000	Gain(Loss)	(\$214.58)	Debit	CG	Cap Gain Dist for Q/E 3/31/2017
18447-00045	4/1/2017	02-46000	Gain(Loss)	(\$6.19)	Debit	FO	Find O/H Q/E 2017-03-31
18447-00046	4/1/2017	02-46000	Gain(Loss)	(\$30.97)	Debit	DO	Dev O/H Q/E 2017-03-31
18431-0041	3/31/2017	02-16200	Total Return Pool	\$259.11	Debit	MV	Market Value Update - As of 3/31/20
18431-0042	3/31/2017	02-46000	Gain(Loss)	\$259.11	Credit	MV	Market Value Update - As of 3/31/20
18179-0041	2/28/2017	02-16200	Total Return Pool	\$430.78	Debit	MV	Market Value Update - As of 2/28/20
18179-0042	2/28/2017	02-46000	Gain(Loss)	\$430.78	Credit	MV	Market Value Update - As of 2/28/20
18093-0001	1/31/2017	02-10000	Cash	\$265.97	Debit	ID	Invest/Divest - -0.0799 Purchased @
18093-0002	1/31/2017	02-16200	Total Return Pool	(\$265.97)	Credit	ID	Invest/Divest - -0.0799 Purchased @
18095-0041	1/31/2017	02-16200	Total Return Pool	\$433.73	Debit	MV	Market Value Update - As of 1/31/20
18095-0042	1/31/2017	02-46000	Gain(Loss)	\$433.73	Credit	MV	Market Value Update - As of 1/31/20
17879-0069	1/1/2017	02-10000	Cash	(\$228.85)	Credit	CG	Cap Gain Dist for Q/E 12/31/2016
17881-00043	1/1/2017	02-10000	Cash	(\$6.19)	Credit	FO	Find O/H Q/E 2016-12-31

# Available Report Types

## P3 – Transaction Summary Report

- **Primary Purpose:** Similar to P2 but shows all Transactions by Category. Allows summarization by Account Category
- **Who uses?** Everyone
- **What's Unique?**
  - Filtering

The screenshot shows the 'Project Transaction Summary Report' for The University of Arkansas Foundation, Inc. The report is for the period 7/1/2016 - 6/7/2017. It includes a balance sheet and a detailed transaction table.

Balance as of:		7/1/2016	6/7/2017
Cash	\$0.00	\$0.00	
Pledge Receivable	\$0.00	\$0.00	
Other Assets	\$0.00	\$0.00	
Pooled Assets	\$25,249.61	\$27,135.79	
Accounts Payable	\$0.00	\$0.00	
Net Assets	\$25,249.61	\$27,135.79	

Transaction Number	Post Date	Account Number	Account Description	Amount	Debit/Credit	Journal	Journal Reference
<b>Cash</b>							
18994-0001	3/30/2017	02-10000	Cash	\$251.74	Debit	ID	Invest/Divest - 0.0725 Purchased @ 3472.1478 Per Share
18445-0073	4/1/2017	02-10000	Cash	(\$214.58)	Credit	CG	Cap Gain Dist for Q/E 3/31/2017
18447-0093	4/1/2017	02-10000	Cash	(\$6.19)	Credit	FO	Fin Div Q/E 2017-03-31
18447-0094	4/1/2017	02-10000	Cash	(\$30.97)	Credit	DO	Dev Div Q/E 2017-03-31
18056-0001	1/31/2017	02-10000	Cash	\$265.97	Debit	ID	Invest/Divest - 0.0799 Purchased @ 3327.1235 Per Share
1785-0089	1/1/2017	02-10000	Cash	(\$228.85)	Credit	CG	Cap Gain Dist for Q/E 12/31/2016
17891-00043	1/1/2017	02-10000	Cash	(\$6.19)	Credit	FO	Fin Div Q/E 2016-12-31
17891-00044	1/1/2017	02-10000	Cash	(\$30.93)	Credit	DO	Dev Div Q/E 2016-12-31
17571-0001	10/31/2016	02-10000	Cash	\$265.52	Debit	ID	Invest/Divest - 0.0798 Purchased @ 3328.6373 Per Share
17481-0065	10/1/2016	02-10000	Cash	(\$228.34)	Credit	CG	Cap Gain Dist for Q/E 9/30/2016
17483-0061	10/1/2016	02-10000	Cash	(\$6.20)	Credit	FO	Fin Div Q/E 2016-09-30
17483-0062	10/1/2016	02-10000	Cash	(\$30.98)	Credit	DO	Dev Div Q/E 2016-09-30
17071-0001	7/31/2016	02-10000	Cash	\$259.14	Debit	ID	Invest/Divest - 0.0820 Purchased @ 3160.7055 Per Share
16998-0065	7/1/2016	02-10000	Cash	(\$222.10)	Credit	CG	Cap Gain Dist for Q/E 6/30/2016
16066-0061	7/1/2016	02-10000	Cash	(\$6.17)	Credit	FO	Fin Div Q/E 2016-06-30

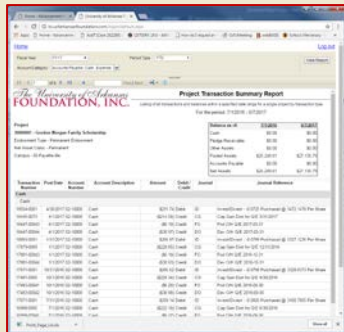
Account Category: Accounts Payable, Cash, Expense, ...

- (Select All)
- Accounts Payable
- Cash
- Expense
- Fund Balance
- Gain-Loss
- Gift
- Interest

# Available Report Types

## P4 – Financial Summary Report

- **Primary Purpose:** A quick summary of an individual Project's account.
- **Who uses?** Everyone but more likely at the Executive level.
- **What's Unique?**
  - From here the hyperlinks drill down to a P3 report.



Home Log out

FY: FY17 Period: YTD View Report

1 of 2 Find | Next

### The University of Arkansas FOUNDATION, INC. Project Financial Summary Report

Project financial position and statement of activity with a transaction drilldown  
As of: 6/7/2017

Project	Project Description	Campus	Endowment Type
30000001		02-Fayetteville	Permanent Endowment

	Month Ended 6/7/2017	Current YTD 6/7/2017	Last Fiscal YTD 6/7/2016
<b>Financial Position</b>			
Cash		\$0.00	\$0.00
Pledge Receivable		\$0.00	\$0.00
Other Assets		\$0.00	\$0.00
Pooled Assets		\$27,135.79	\$25,425.64
Accounts Payable		\$0.00	\$0.00
Ending Net Assets		\$27,135.79	\$25,425.64
<b>Statement of Activities</b>			
Gift Revenue	\$0.00	\$0.00	\$0.00
Pledge Revenue	\$0.00	\$0.00	\$0.00
Total Contributions	\$0.00	\$0.00	\$0.00
Gain (Loss)	\$0.00	\$1,886.18	(\$1,481.73)
Interest	\$0.00	\$0.00	\$0.00
Total Investment Income	\$0.00	\$1,886.18	(\$1,481.73)
Total Other Income	\$0.00	\$0.00	\$0.00
Total Revenue	\$0.00	\$1,886.18	(\$1,481.73)
Total Expense	\$0.00	\$0.00	\$0.00
Change in Net Assets	\$0.00	\$1,886.18	(\$1,481.73)



# Available Report Types

## U1 – Monthly Market Values Report

- **Primary Purpose:** Monthly Investment Information. Similar to a Mutual Fund readout.
- **Who uses?** Seldom used but available.
- **What's Unique?**
  - Shows both the historical and the current value of the Endowments.

Home - Advancement - University of Arkansas F...  
University of Arkansas F...  
bsuofarkansasfoundation.com/login/default.aspx

Home Log out

FY FY17 Period April View Report

14 1 of 4 Find Next

*The University of Arkansas*  
**FOUNDATION, INC.**

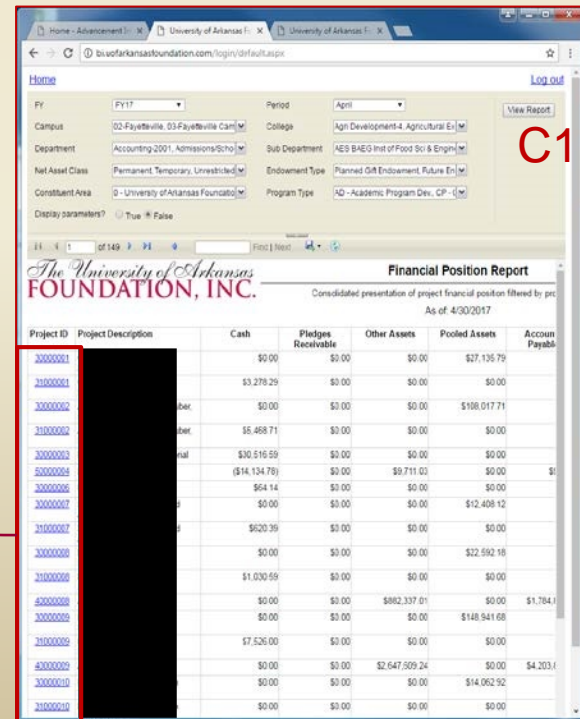
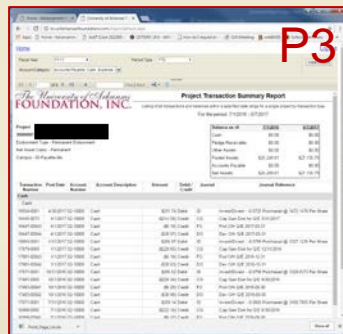
**Project Market Value Report**  
Monthly market value by project  
For the period ending: 4/30/2017

Project ID	End. Type	Project Description	MV per Share 3/31/2017 3472.1478	Beginning Shares	Invest / Divest	New Shares	Ending Shares	MV per Share 4/30/2017 3535.
30000001	P		26,898.38	7,7469	-251.74	-0.725	7,6744	2
30000002	P		107,072.70	30,8376	-1,002.10	-2886	30,5490	10
30000007	P		12,299.74	3,5424	-115.11	-0.332	3,5092	1
30000008	P		22,394.66	6,4498	-209.60	-0.604	6,3894	2
30000009	P		147,638.85	42,5209	-1,381.76	-3980	42,1229	14
30000010	F		13,798.66	3,9741	10.67	.0031	3,9772	1
30000011	P		104,870.32	30,2033	-981.48	-2827	29,9206	10
30000012	P		19,144.03	5,5136	-179.17	-0.516	5,4620	1
30000013	P		26,227.56	7,5537	-245.47	-0.707	7,4830	2
30000014	P		85,674.21	24,6747	-801.83	-2309	24,4438	8
30000015	P		85,015.54	24,4850	-795.67	-2292	24,2658	8
30000016	P		254,915.37	73,4172	-2,285.76	-6683	72,7589	25
30000017	P		96,896.53	27,9058	21,064.14	6,0666	33,9734	12
30000027	P		1,792,645.26	516,2929	-16,777.45	-4,8320	511,4609	1.80
30000028	P		29,960.12	8,6287	-280.40	-0.808	8,5479	3
30000031	P		1,399,120.36	402,9553	-13,094.43	-3,7713	399,1840	1.41
30000032	P		16,807.97	4,8408	-157.30	-0.453	4,7955	1
30000033	P		63,587.87	18,3137	-595.12	-1.714	18,1423	6
30000038	P		2,581,836.33	743,5849	-24,163.52	-6,9202	736,6206	2.60

# Available Report Types

C1 – Financial Position Report

- **Primary Purpose:** Department or college level view within the entire organization.
- **Who uses?** Financial Officers
- **What's Unique?**
  - Can be used to view both Endowments and Pledges
  - Hyperlinks drill down to the P4 report (which leads to the P3)



# Available Report Types

## C2 – Statement of Activities Report

- **Primary Purpose:** A Rolled-up version of the P4.
- **Who uses?** Financial Officers
- **What's unique?** The P4 shows individual Projects, this report shows all Projects.

The University of Arkansas FOUNDATION, INC.

**Statement of Activities Report**  
Consolidated presentation of project activities filtered by project  
For the period: 7/1/2016 - 6/30/2017

Project ID	Project Description	Beginning Balance	Income					Ending Balance
			Gifts	Pledges	Gain/Loss	Interest	Other Income	
300000001		\$25,249.61	\$0.00	\$0.00	\$1,886.16	\$0.00	\$0.00	
310000001		\$2,176.05	\$0.00	\$0.00	\$893.87	\$206.37	\$0.00	
300000002		\$100,013.57	\$500.00	\$0.00	\$7,504.14	\$0.00	\$0.00	
310000002		\$5,521.01	\$0.00	\$0.00	\$3,546.30	\$801.40	\$0.00	
300000003		\$33,345.37	(\$3,000.00)	\$0.00	\$0.00	\$171.22	\$0.00	
500000004		(\$5,100.99)	\$0.00	\$0.00	\$725.57	\$151.22	\$0.00	
300000005		\$3,128.65	\$42.50	\$0.00	\$0.00	\$10.80	\$0.00	
300000007		\$11,546.06	\$0.00	\$0.00	\$862.06	\$0.00	\$0.00	
310000007		\$619.37	\$0.00	\$0.00	\$408.74	\$92.28	\$0.00	
300000008		\$18,572.94	\$2,500.00	\$0.00	\$1,519.24	\$0.00	\$0.00	
310000008		\$998.36	\$0.00	\$0.00	\$878.31	\$153.92	\$0.00	
400000009		(\$821,689.08)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
300000009		\$138,589.03	\$0.00	\$0.00	\$10,352.65	\$0.00	\$0.00	
310000009		\$7,436.37	\$0.00	\$0.00	\$4,906.22	\$1,109.41	\$0.00	
400000010		(\$1,394,915.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
300000010		\$12,548.00	\$0.00	\$0.00	\$1,416.33	\$68.59	\$0.00	
310000010		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

# Available Report Types

C3 – Match Grant  
Report  
(No Hyperlink)

- **Primary Purpose:** This is a Special Report used to track the Walton Family Grant.
- **Who uses?** Financial Officers
- **What's unique?** There are two primary codes: 02 = Fayetteville Campus 03 = Foundation

The University of Arkansas  
**FOUNDATION, INC.**

**Match Grant Report**  
Consolidated view of Walton Challenge Grant projects  
As of 5/31/2017

Campus	Project ID	Project Description	Cash	Pledges Receivable	Other Assets	Pooled Assets	Acc Pa
<b>Grant ID 0001</b>							
02	30008879		\$0.00	\$0.00	\$0.00	\$32,246.91	\$0.00
02	21008879		\$2,068.09	\$0.00	\$0.00	\$0.00	\$0.00
03	30008880		\$0.00	\$0.00	\$0.00	\$31,778.22	\$0.00
03	21008880		\$3,337.44	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grant ID 0002</b>							
02	30009376		\$0.00	\$0.00	\$0.00	\$64,355.91	\$0.00
02	21009376		\$15,518.19	\$0.00	\$0.00	\$0.00	\$0.00
03	30009377		\$0.00	\$0.00	\$0.00	\$64,954.45	\$0.00
03	21009377		\$16,910.86	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grant ID 0003</b>							
02	40000054		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
03	30009068		\$0.00	\$0.00	\$0.00	\$246,244.97	\$0.00
03	21009068		\$51,275.95	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grant ID 0004</b>							
02	30007230		\$0.00	\$24,000.00	\$0.00	\$360,343.32	\$0.00

# Available Report Types

## T1 – Transaction Query Report

- **Primary Purpose:** This report allows you to search for a specific Transaction by Donor ID, Gift ID, etc...
- What's unique?
  - Not limited to a single year's data.

## T2 – Transaction Export Report

- **Primary Purpose:** This searches for General Reference by Project ID.
- **What's unique?** Requires that you have the Project ID.



# Addendum 1 – Account Codes

## Financial Position

- Cash
- Pledge Receivable
- Other Assets
- Pooled Assets
- Accounts Payable
- Fund Balance

## Statement of Activities

- Gift
- Pledge Revenue
- Gain(Loss)
- Interest
- Other Income
- Expense

# Addendum 2 - Glossary

**Endowments:** Permanent assets that are invested to earn income that is used to support an organizations ongoing activities.

**Gift:** A voluntary transfer of an asset to U of A Foundation(cash, checks, securities, personal property) in which the donor receives no compensation or significant benefit.

**Endowment Book Value:** The original gift plus subsequent gifts and reinvested income.

**Endowment Market Value:** Endowments share of the endowment pools' investment portfolio at a specific point in time.

# Addendum 2 - Glossary

**Permanent Endowments:** An endowment specified by the donor to be held in perpetuity and invested to produce income.

**Quasi Endowments:** Function as permanent endowment with the exception of permitting divestment of principal.

**TRP:** Total return pool. Pooled endowment investment portfolio.

**Endowed Unit Value:**  $\text{TRP Market Value} / \text{TRP units}$

**Invest/Divest:** Purchase or sale of TRP units.

# Addendum 3 - Monthly/Quarterly Endowment Accounting

## Monthly Endowment Accounting

Endowed gift  
deposited and  
recorded in  
Advance

Deposit file from  
Advance posted  
to Blackbaud  
Daily

Foundation runs a  
report after month  
end close of all  
cash gifts to  
endowments

Foundation runs  
an invest batch  
purchasing units in  
TRP pool

Foundation  
calculates a new  
Market Value per  
share and creates  
and post a  
Market Value  
Update Batch

# Addendum 3 - Monthly/Quarterly Endowment Accounting

## Quarterly Endowment Accounting

36 month average unit value is applied to spending rate to determine quarterly distribution

TRP interest is allocated to endowed accounts

Cap Gain is distributed from endowment corpus to spending to complete the funding of the quarterly distribution



# Addendum 4 – Classification of Endowment Funds

**Permanently Restricted:** A donor specifies that a gift be “endowed” to be held in perpetuity with annual investment earnings to be spent in accordance to donor’s specifications.

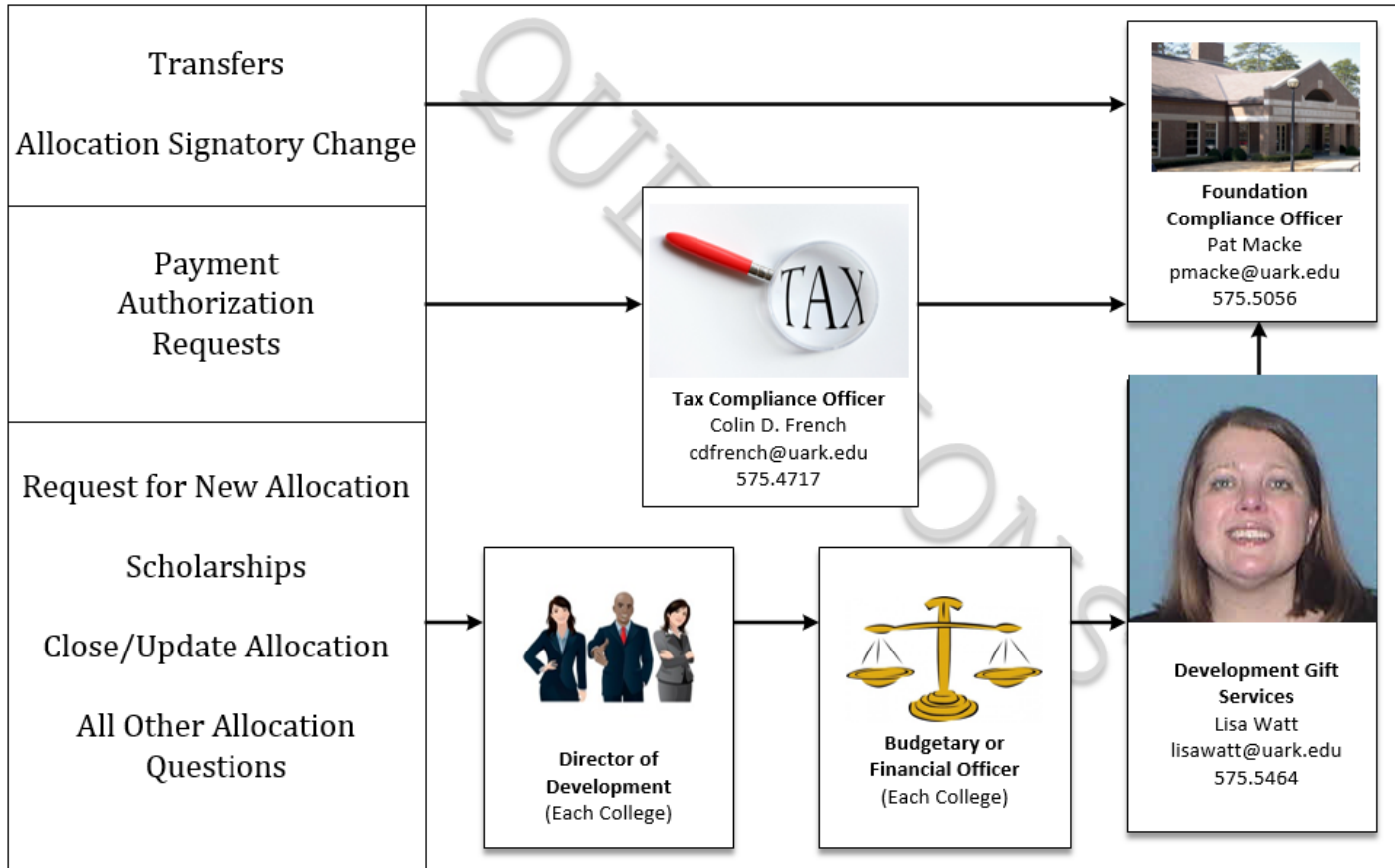
**Temporarily Restricted:** When a donor specifies how he/she wants the gift to be spent.

**Unrestricted:** When a donor places no restrictions on how the gift may be spent.

**U of A Foundation, Development Office, and the department receiving the gifts are all jointly responsible for ensuring that the gift is spent according to donor intent.**

# Allocation Questions

FINAL STEPS BEFORE SUBMITTING TO FOUNDATION



When you have questions about Allocations: Please follow the steps above for the fastest resolution!



Access to or Technical Questions on Blackbaud or Advance: Chris Farris cmfarris@uark.edu 575.4135