Cash Report Tie-Out: Step-by-Step Guide

Oct 28, 2026 · Andres Sandoval

Download the rollup reports from OBMS and the GL Detail from AptaFund, upload them with your quarterly PED Cash Report to the Cash Report Tie-Out tool, run it, and save the findings PDF as your backup.

What you need

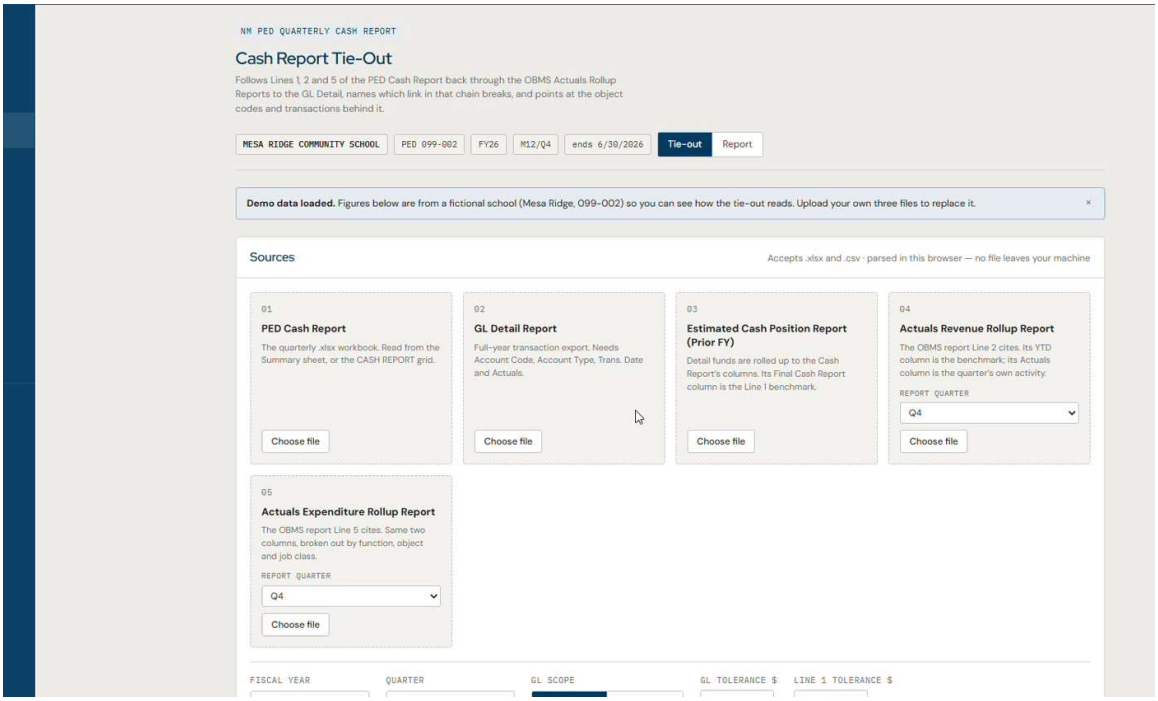
The tool uses up to five files. The first four are required; the fifth is optional.

#	File	Where it comes from	Used for
1	PED Cash Report	Your quarterly Excel workbook (.xlsx)	The form being checked; the tool reads its Summary sheet or CASH REPORT grid
2	GL Detail	AptaFund, Reports, GL Detail, saved as CSV	Transactions behind the rollups (needs Account Code, Account Type, Trans Date and Actuals)
3	Actuals Revenue Rollup Report	OBMS, Actuals Reports, saved as CSV	Benchmark for Line 2, current year revenue
4	Actuals Expenditure Rollup Report	OBMS, Actuals Reports, saved as CSV	Benchmark for Line 5, current year expenditures
5	Estimated Cash Position Report (prior fiscal year)	OBMS, Budget Prep Reports, saved as CSV	Optional. Benchmark for Line 1; only ready after the prior year's audit is complete

Before you start, your actuals must already be entered into OBMS. They do not need to be submitted, but they must at least be uploaded, or the rollup reports will not work. The tool reads your files in your browser, so nothing is sent to a server.

Part 1: Open the tool

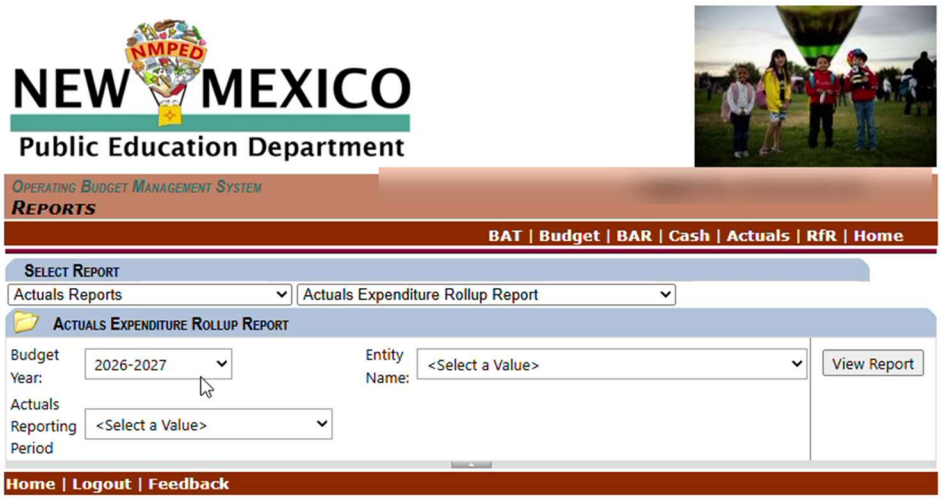
1. On the FACTS website, click **Cash Report Tie-Out** in the left-hand menu.
2. Note the five source cards (PED Cash Report, GL Detail Report, Estimated Cash Position Report, Actuals Revenue Rollup Report, Actuals Expenditure Rollup Report). Until you upload your own files, the page shows demo data from a fictional school and says so in a banner.



Part 2: Download the two rollup reports from OBMS

Do the Expenditure Rollup first, then repeat for the Revenue Rollup.

1. In OBMS, click **Reports** from the home screen.
2. Under **Select Report**, choose **Actuals Reports** in the first menu, then **Actuals Expenditure Rollup Report** in the second.



3. Confirm the **Budget Year** and choose your school under **Entity Name**.
4. Under **Actuals Reporting Period**, choose the period you are reporting. For the first quarter, choose **First Quarter (Jul - Sep)**. Then click **View Report**.



5. When the report appears, click the save icon in the toolbar and choose **CSV (comma delimited)**. The file saves to your Downloads folder.



6. Repeat steps 2 to 5 for the **Actuals Revenue Rollup Report**, choosing it in the second Select Report menu.



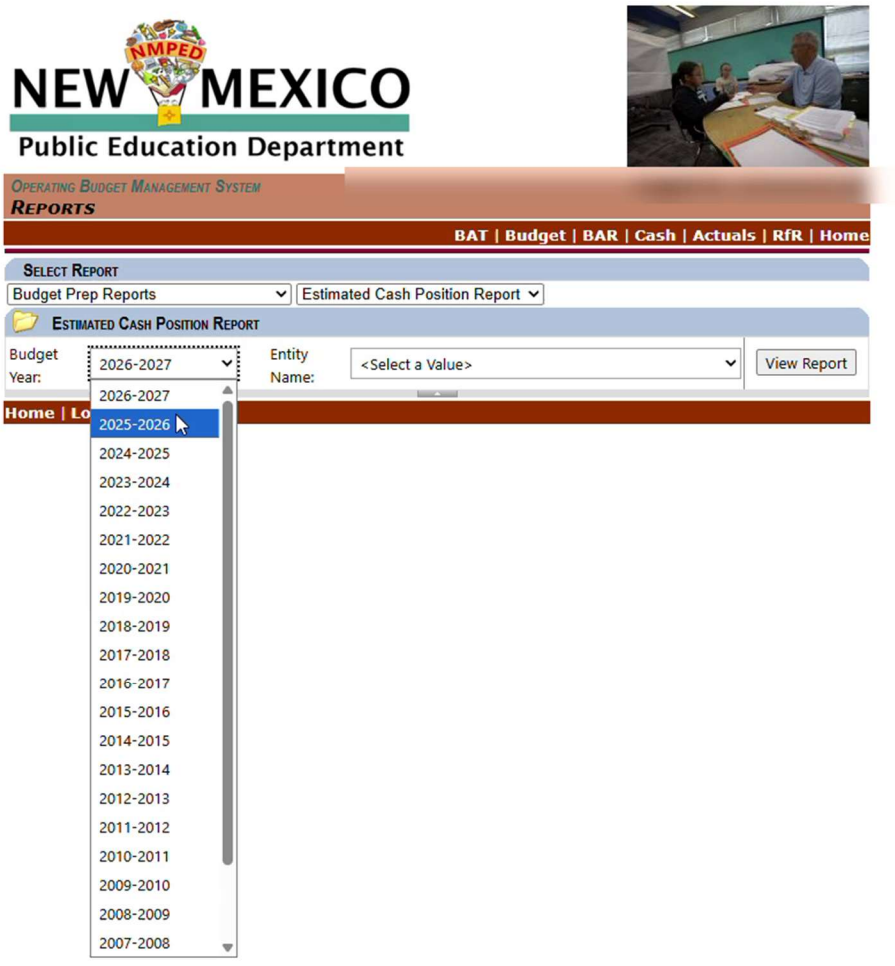
Part 3: Download the Estimated Cash Position Report (optional)

This report is the benchmark for Line 1, prior-year cash carried forward. It is only ready once the prior year's audit has been completed. If you do not have it yet, skip this part; Check A will show "source not loaded."

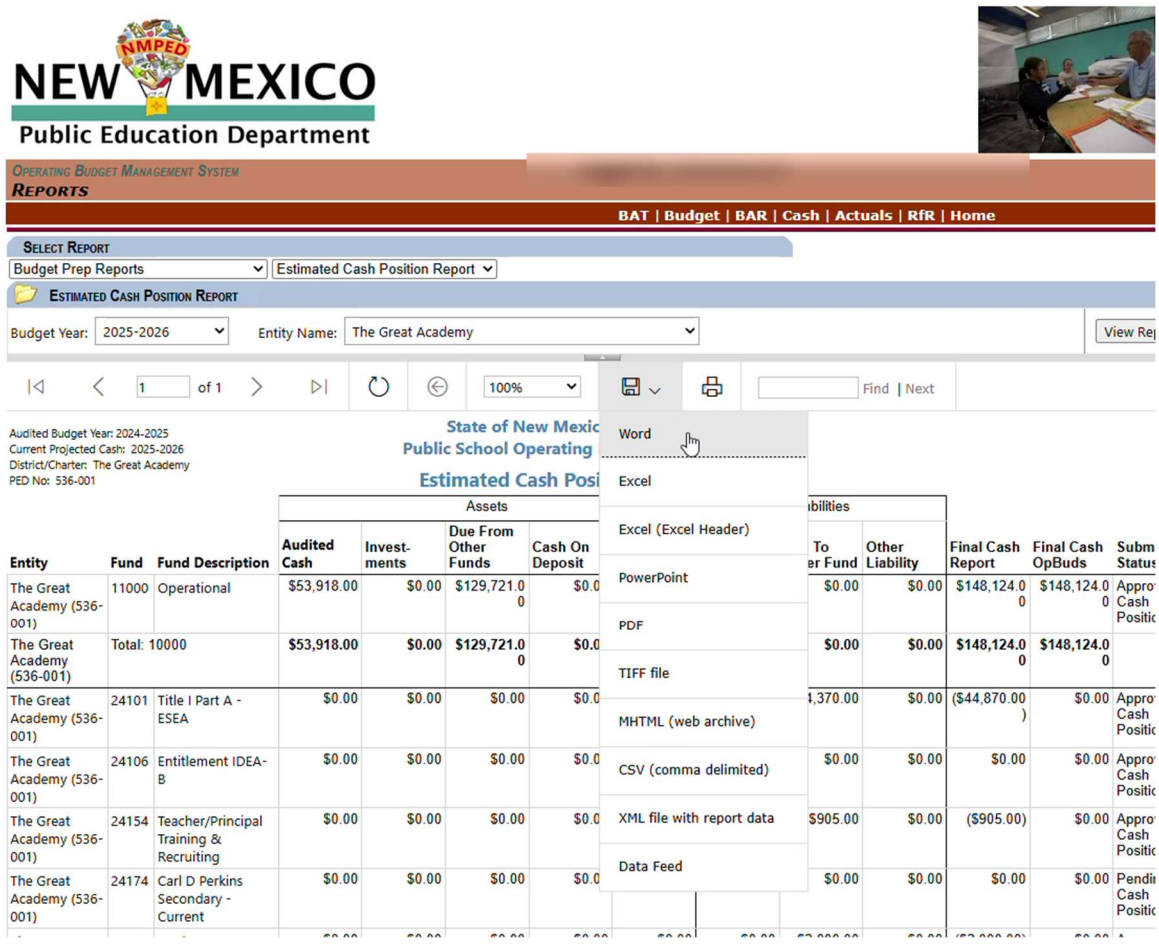
1. In OBMS Reports, under **Select Report**, choose **Budget Prep Reports**, then **Estimated Cash Position Report**.



2. Set **Budget Year** to the prior fiscal year (for fiscal year 2026-2027 reporting, choose 2025-2026). Choose your school under **Entity Name** and click **View Report**.

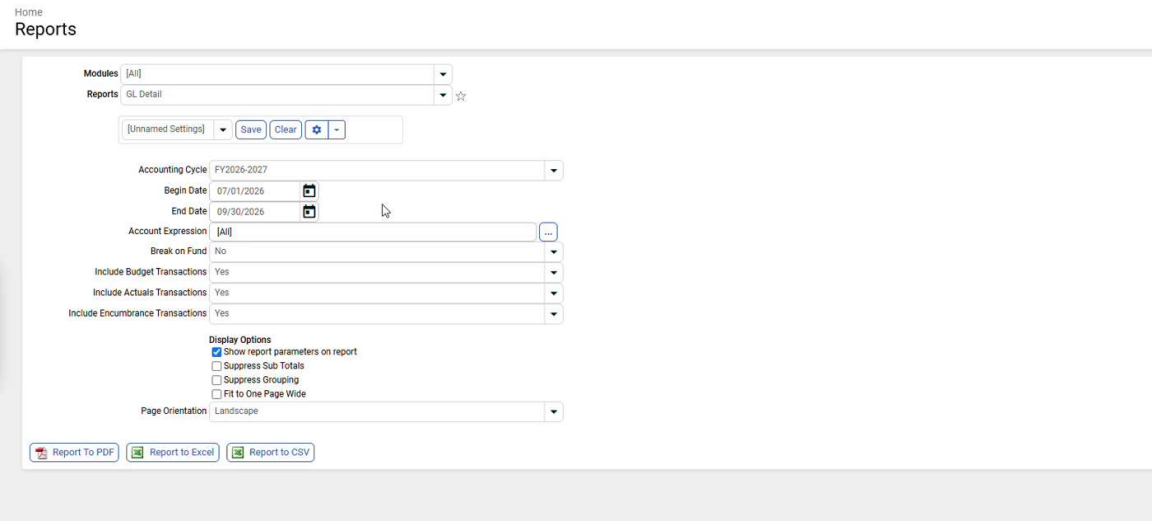


3. Click the save icon in the toolbar and choose **CSV (comma delimited)**.



Part 4: Download the GL Detail from AptaFund

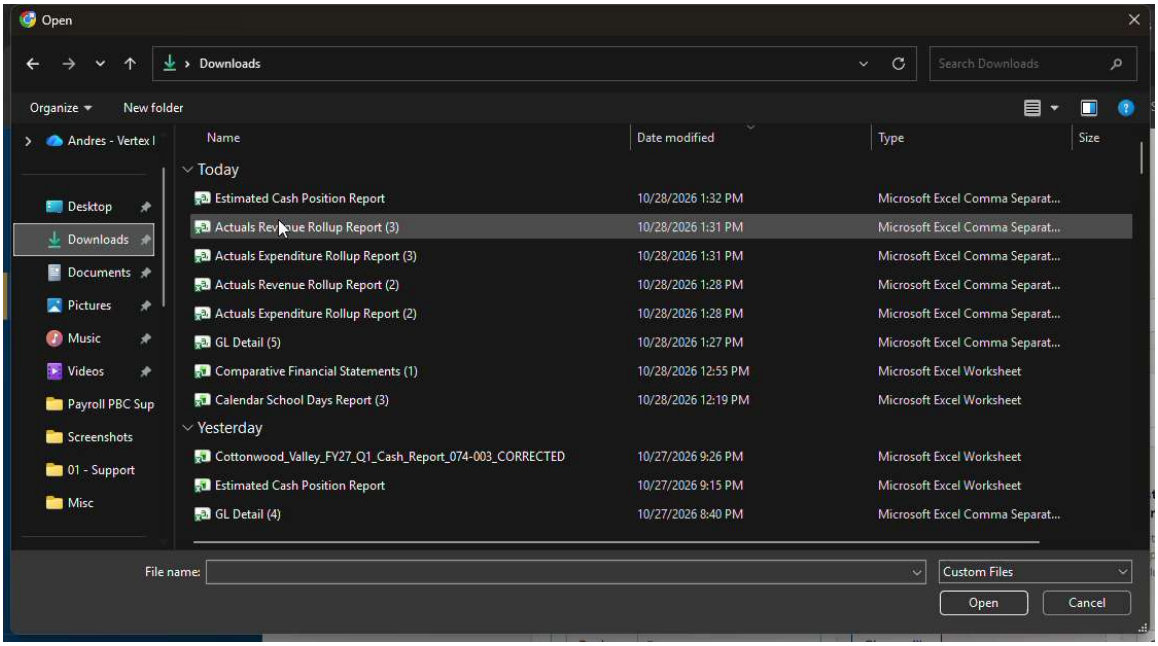
1. In AptaFund, open **Reports** and set **Reports** to **GL Detail**.
2. Set **Accounting Cycle** to the current fiscal year (FY2026-2027 in the example).
3. Set **Begin Date** to July 1 of that year (07/01/2026) and **End Date** to the last day of the quarter you are reporting (09/30/2026 for the first quarter).
4. Leave **Account Expression** on [All]. In the example, Break on Fund is No, and Budget, Actuals and Encumbrance transactions are all included (Yes).
5. Click **Report to CSV**. The file saves to your Downloads folder.



Part 5: Upload the files and run the tie-out

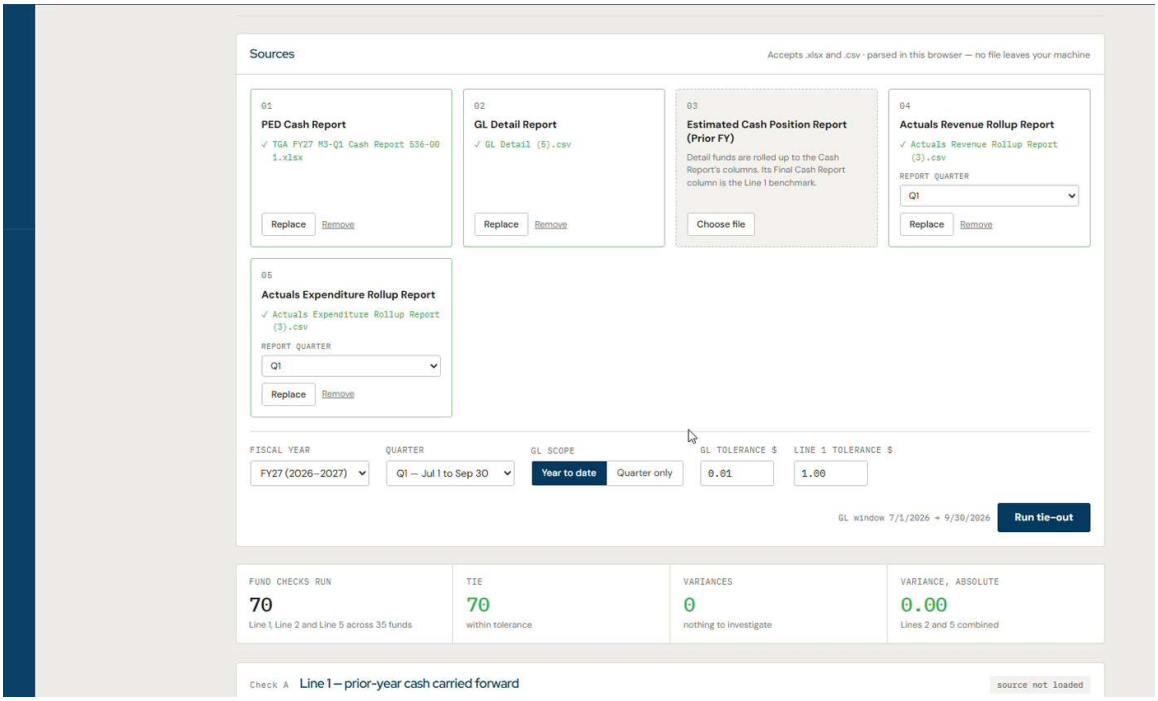
Back on the Cash Report Tie-Out page:

1. Under **PED Cash Report**, click **Choose file** and select your quarterly cash report workbook (.xlsx).
2. Under **GL Detail Report**, click **Choose file** and pick the GL Detail CSV from your Downloads folder.



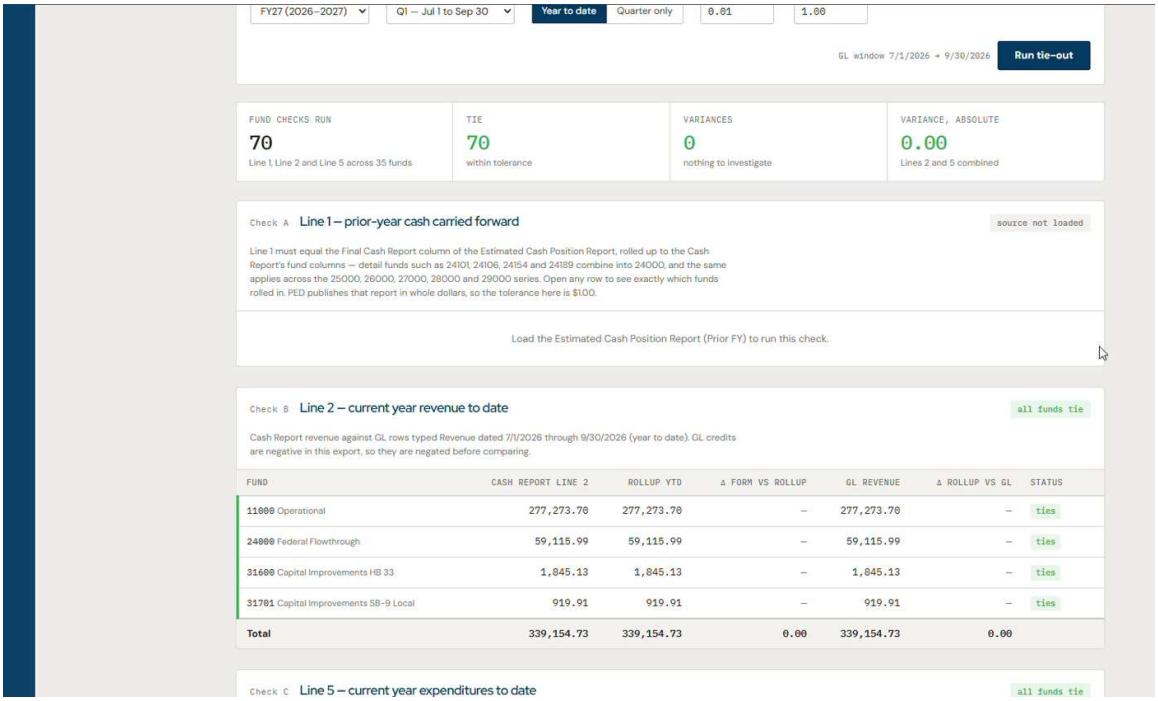
3. If you have it, upload the Estimated Cash Position Report in the third card the same way.
4. On the **Actuals Revenue Rollup Report** card, set **Report quarter** to the quarter you are reporting (Q1 in the example), then click **Choose file** and pick the revenue CSV. The menu starts on Q4, so always check it.
5. Do the same on the **Actuals Expenditure Rollup Report** card.

6. Below the cards, confirm the **Fiscal year**, the **Quarter** (Q1 is July 1 to September 30), and the **GL scope**: Year to date or Quarter only. The tolerances can stay at their defaults ($0.01 for the GL and $1.00 for Line 1) unless you have been told otherwise.
7. Click **Run tie-out**.



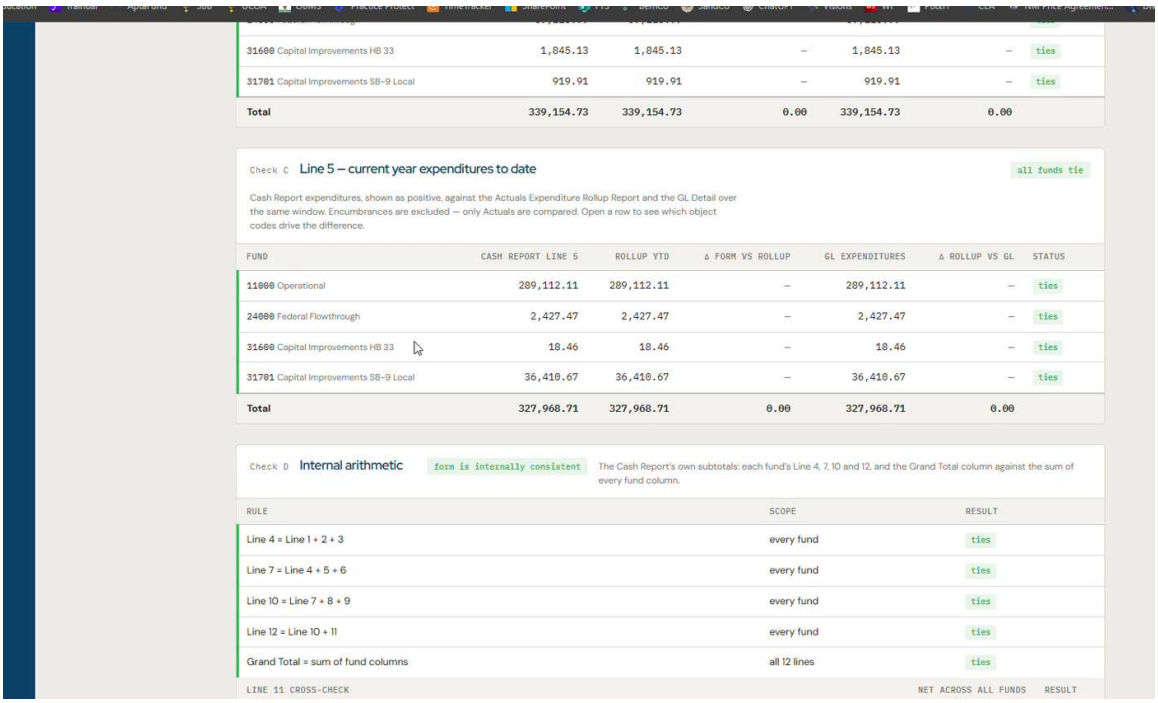
Part 6: Read the results

The four tiles at the top show how many fund-level checks ran, how many tie within tolerance, how many variances need a look, and the total variance. In the example, all 70 checks tie and the variance is $0.00.



Each check below the tiles has a green label when it passes. A green "ties" means the numbers agree within tolerance.

Check	What it tests
A	Line 1, prior-year cash carried forward, against the Estimated Cash Position Report. Shows "source not loaded" if you did not upload that report.
B	Line 2, current year revenue to date: Cash Report against the Revenue Rollup and the GL.
C	Line 5, current year expenditures to date: Cash Report against the Expenditure Rollup and the GL.
D	Internal arithmetic of the form (for example, Line 4 = Line 1 + 2 + 3), for every fund.
E	Fund coverage across the sources.
F	Quarter revenue and expenditure activity against the GL.
G	Rollup report integrity: each rollup's detail rows add up to its own stated grand total.



31600 Capital Improvements HB 33	1,845.13	1,845.13	–	1,845.13	–	ties
31701 Capital Improvements SB-9 Local	919.91	919.91	–	919.91	–	ties
Total	339,154.73	339,154.73	0.00	339,154.73	0.00	

Check C **Line 5 – current year expenditures to date** — all funds tie

Cash Report expenditures, shown as positive, against the Actuals Expenditure Rollup Report and the GL Detail over the same window. Encumbrances are excluded — only Actuals are compared. Open a row to see which object codes drive the difference.

FUND	CASH REPORT LINE 5	ROLLUP YTD	Δ FORM VS ROLLUP	GL EXPENDITURES	Δ ROLLUP VS GL	STATUS
11000 Operational	289,112.11	289,112.11	–	289,112.11	–	ties
24000 Federal Flowthrough	2,427.47	2,427.47	–	2,427.47	–	ties
31600 Capital Improvements HB 33	18.46	18.46	–	18.46	–	ties
31701 Capital Improvements SB-9 Local	36,410.67	36,410.67	–	36,410.67	–	ties
Total	327,968.71	327,968.71	0.00	327,968.71	0.00	

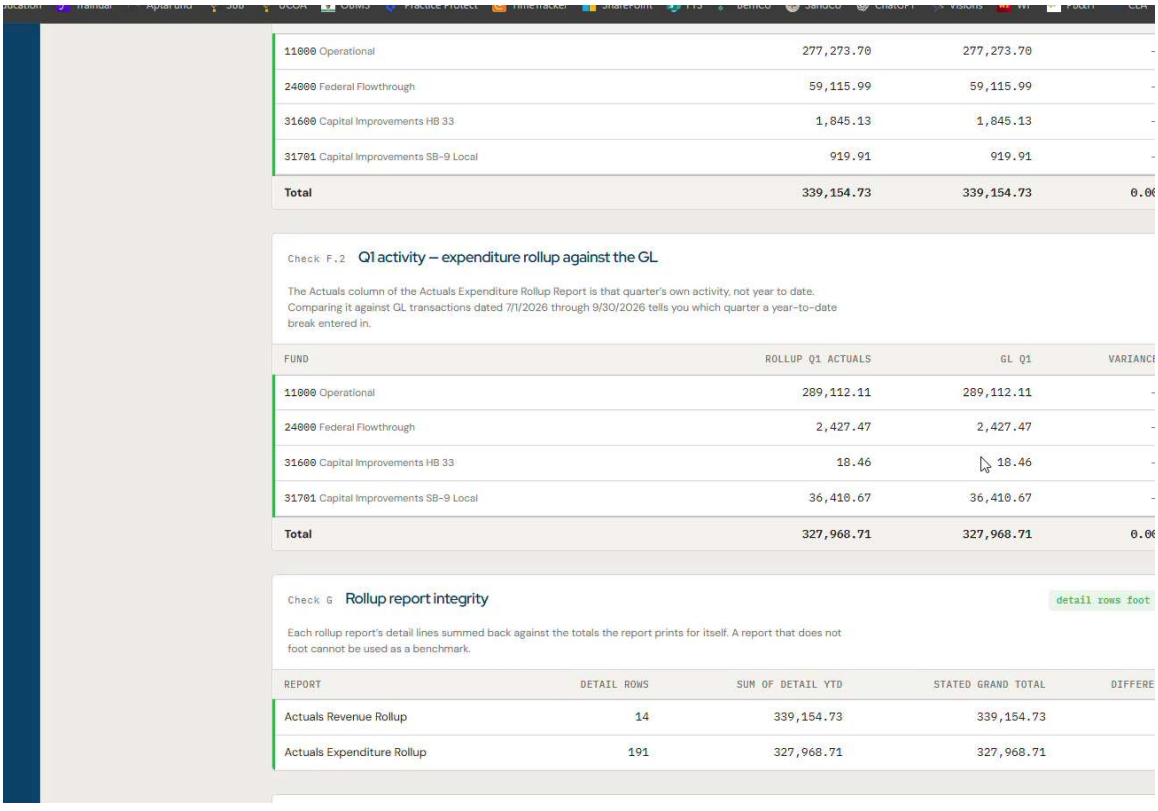
Check D **Internal arithmetic** — form is internally consistent

The Cash Report's own subtotals: each fund's Line 4, 7, 10 and 12, and the Grand Total column against the sum of every fund column.

RULE	SCOPE	RESULT
Line 4 = Line 1 + 2 + 3	every fund	ties
Line 7 = Line 4 + 5 + 6	every fund	ties
Line 10 = Line 7 + 8 + 9	every fund	ties
Line 12 = Line 10 + 11	every fund	ties
Grand Total = sum of fund columns	all 12 lines	ties

LINE 11 CROSS-CHECK — NET ACROSS ALL FUNDS — RESULT

Anything that does not tie is flagged. Open the row to see which object codes are driving the difference. The last section lists the outstanding interfund loans (Line 11) as explained on the form.



11000 Operational	277,273.70	277,273.70	-
24000 Federal Flowthrough	59,115.99	59,115.99	-
31600 Capital Improvements HB 33	1,845.13	1,845.13	-
31701 Capital Improvements SB-9 Local	919.91	919.91	-
Total	339,154.73	339,154.73	0.0

Check F.2 **Q1 activity – expenditure rollup against the GL**

The Actuals column of the Actuals Expenditure Rollup Report is that quarter's own activity, not year to date. Comparing it against GL transactions dated 7/1/2026 through 9/30/2026 tells you which quarter a year-to-date break entered in.

FUND	ROLLUP Q1 ACTUALS	GL Q1	VARIANCE
11000 Operational	289,112.11	289,112.11	-
24000 Federal Flowthrough	2,427.47	2,427.47	-
31600 Capital Improvements HB 33	18.46	18.46	-
31701 Capital Improvements SB-9 Local	36,410.67	36,410.67	-
Total	327,968.71	327,968.71	0.0

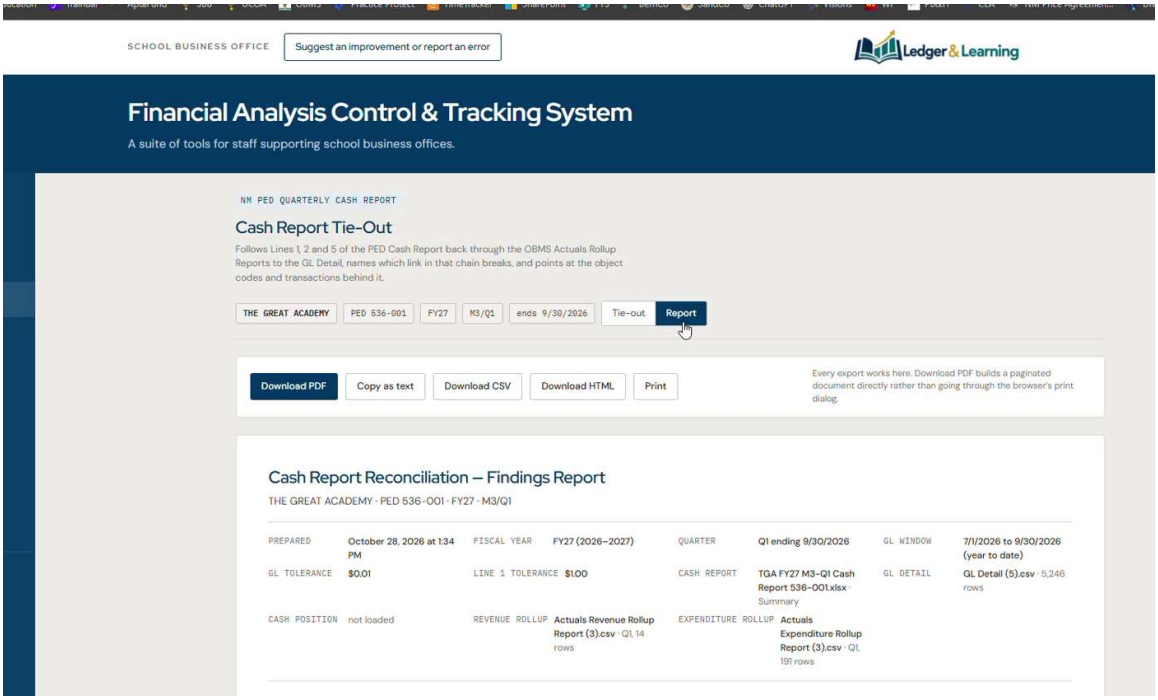
Check G **Rollup report integrity** — detail rows foot

Each rollup report's detail lines summed back against the totals the report prints for itself. A report that does not foot cannot be used as a benchmark.

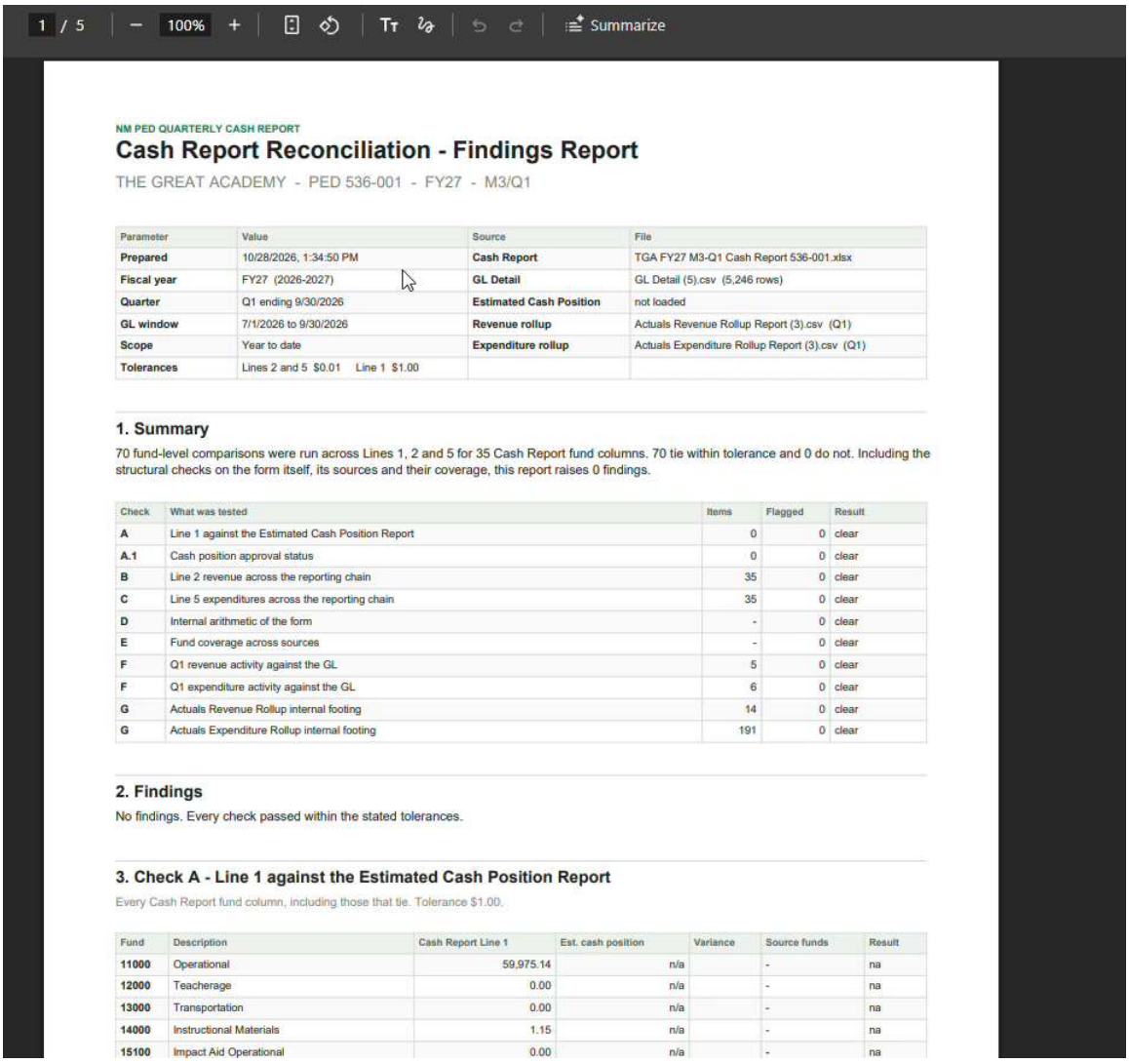
REPORT	DETAIL ROWS	SUM OF DETAIL YTD	STATED GRAND TOTAL	DIFFERE
Actuals Revenue Rollup	14	339,154.73	339,154.73	
Actuals Expenditure Rollup	191	327,968.71	327,968.71	

Part 7: Save the findings PDF

1. At the top of the results, click the **Report** tab (next to **Tie-out**).
2. Choose how to keep it: **Download PDF**, **Copy as text**, **Download CSV**, **Download HTML** or **Print**.
3. Click **Download PDF**. The file saves to your Downloads folder; open it from there.



The PDF is your findings report. It lists the run parameters and source files, a summary of every check, any findings ("No findings" when everything ties), and the detail behind each check.



1 / 5 | − 100% + | Summarize

NM PED QUARTERLY CASH REPORT

Cash Report Reconciliation - Findings Report

THE GREAT ACADEMY - PED 536-001 - FY27 - M3/Q1

Parameter	Value	Source	File
Prepared	10/28/2026, 1:34:50 PM	**Cash Report**	TGA FY27 M3-Q1 Cash Report 536-001.xlsx
Fiscal year	FY27 (2026-2027)	**GL Detail**	GL Detail (5).csv (5,246 rows)
Quarter	Q1 ending 9/30/2026	**Estimated Cash Position**	not loaded
GL window	7/1/2026 to 9/30/2026	**Revenue rollup**	Actuals Revenue Rollup Report (3).csv (Q1)
Scope	Year to date	**Expenditure rollup**	Actuals Expenditure Rollup Report (3).csv (Q1)
Tolerances	Lines 2 and 5 $0.01 Line 1 $1.00		

1. Summary

70 fund-level comparisons were run across Lines 1, 2 and 5 for 35 Cash Report fund columns. 70 tie within tolerance and 0 do not. Including the structural checks on the form itself, its sources and their coverage, this report raises 0 findings.

Check	What was tested	Items	Flagged	Result
A	Line 1 against the Estimated Cash Position Report	0	0	clear
A.1	Cash position approval status	0	0	clear
B	Line 2 revenue across the reporting chain	35	0	clear
C	Line 5 expenditures across the reporting chain	35	0	clear
D	Internal arithmetic of the form	-	0	clear
E	Fund coverage across sources	-	0	clear
F	Q1 revenue activity against the GL	5	0	clear
F	Q1 expenditure activity against the GL	6	0	clear
G	Actuals Revenue Rollup internal footing	14	0	clear
G	Actuals Expenditure Rollup internal footing	191	0	clear

2. Findings

No findings. Every check passed within the stated tolerances.

3. Check A - Line 1 against the Estimated Cash Position Report

Every Cash Report fund column, including those that tie. Tolerance $1.00.

Fund	Description	Cash Report Line 1	Est. cash position	Variance	Source funds	Result
11000	Operational	59,975.14	n/a		-	na
12000	Teacherage	0.00	n/a		-	na
13000	Transportation	0.00	n/a		-	na
14000	Instructional Materials	1.15	n/a		-	na
15100	Impact Aid Operational	0.00	n/a		-	na

Save it with your quarterly records as backup showing that the cash report was checked.

Notes

- For first-quarter reporting, also compare Line 1 of your cash report to Line 7 of the prior fiscal year's cash report yourself. The tool's Line 1 check works from the prior-year Estimated Cash Position Report, and the tool's creator is still working on the first-quarter version.
- Pull the OBMS reports only after your actuals have been uploaded to OBMS.
- Check the Report quarter menu on each rollup card before running; it defaults to Q4.
- Questions or ideas for improvements: use the **Suggest an improvement or report an error** button at the top of the tool, or contact the tool's creator.