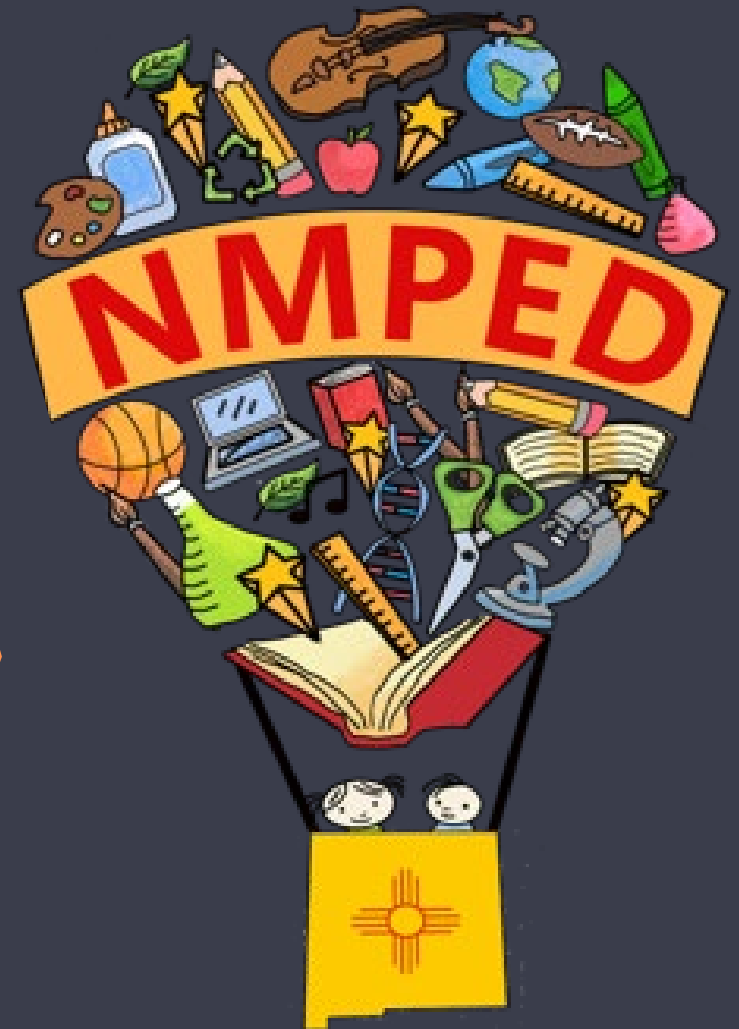


Estimated Cash Position

School Budget Bureau

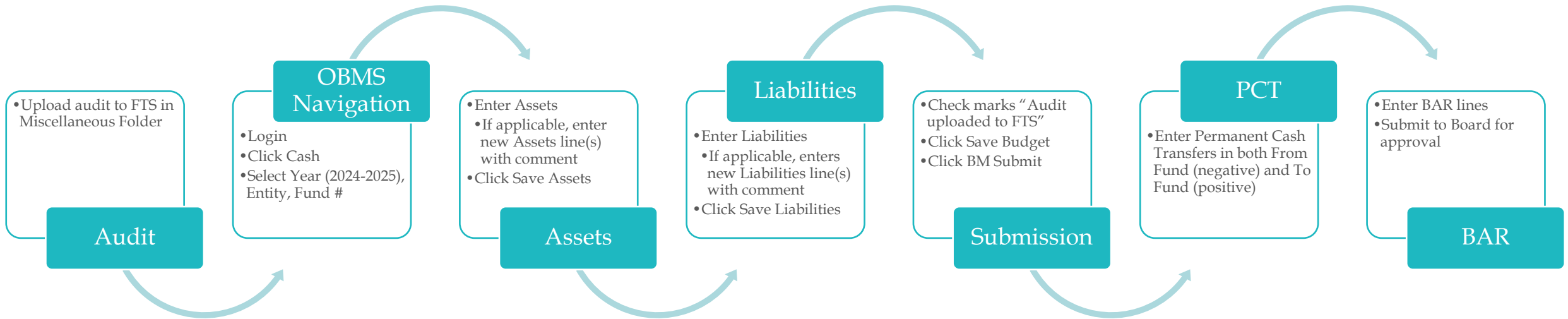
Investing for tomorrow, delivering today.



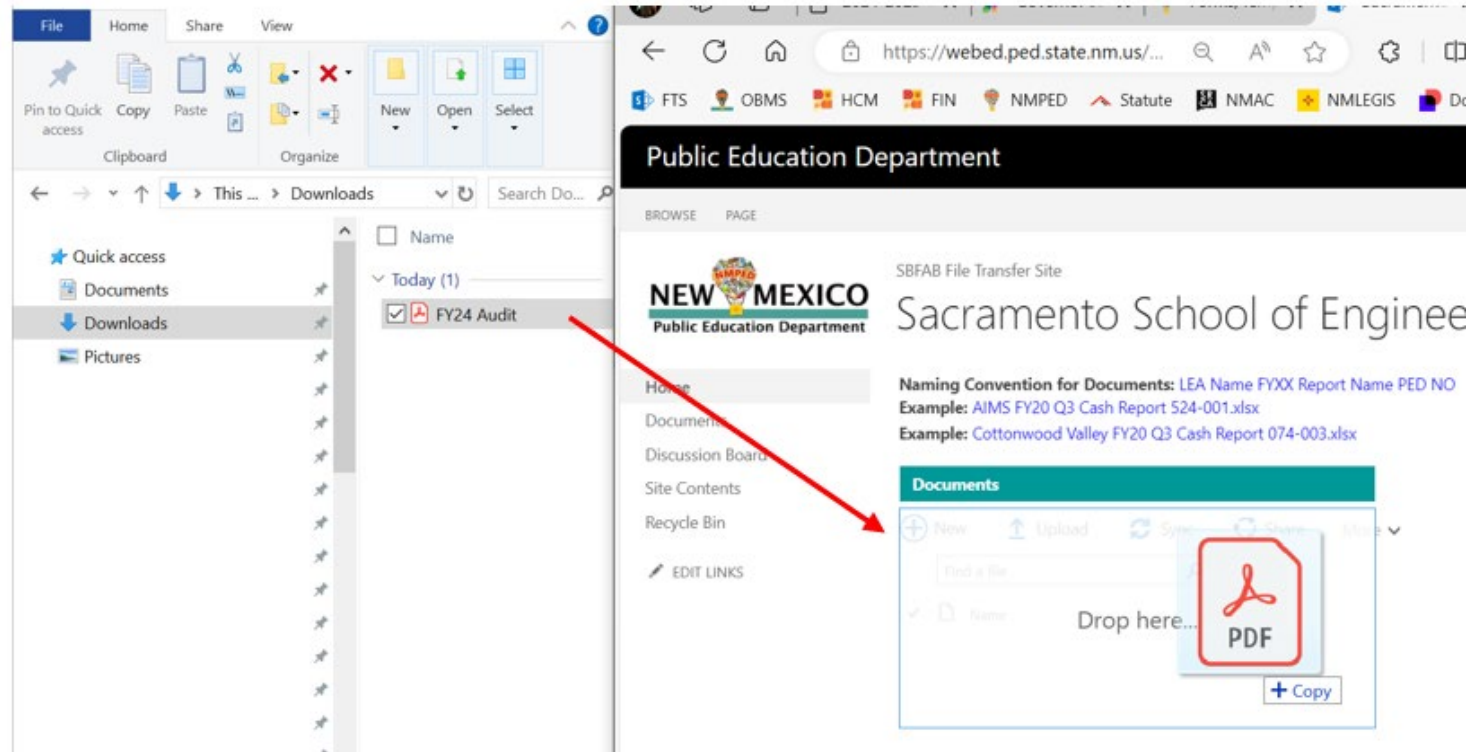
Estimated Cash Background

School Budget works with School Business Officials to discuss estimated cash positions earlier than the April 15th to avoid Operating Budget approval delays such as having to alter cash or discuss cash position at that time.

Calculating cash positions was previously done via the combining balance sheet Excel exercise. For a few years now, we worked to develop OBMS capabilities and transitioned this task out of Excel and into OBMS. The process is nearly identical, and this guide will provide a step-by-step visualization.



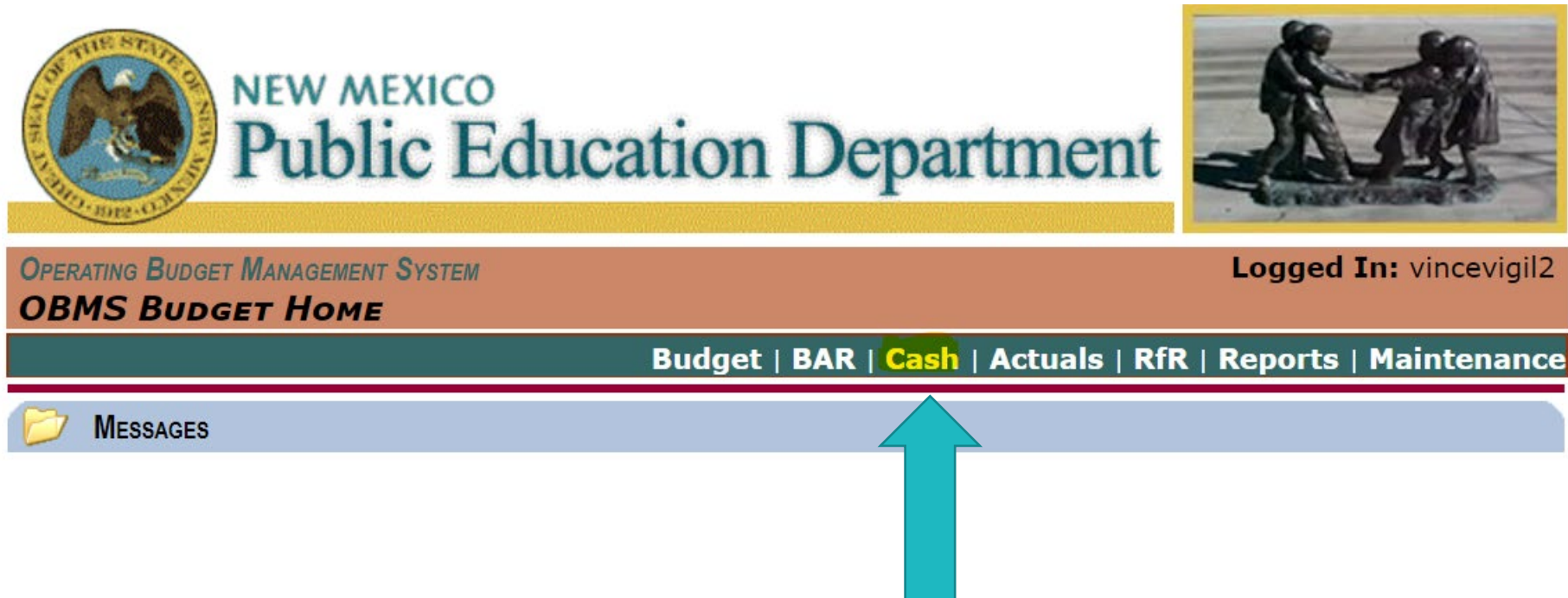
Audit Uploaded to FTS



Drag the document directly into the FY25 Miscellaneous folder in the FTS from the location your audit is saved.

Login to OBMS and Select Cash

After logging in to the OBMS site, click on the cash module to get started:



NEW MEXICO
Public Education Department

OPERATING BUDGET MANAGEMENT SYSTEM
OBMS BUDGET HOME

Logged In: vincevigil2

Budget | BAR | **Cash** | Actuals | RfR | Reports | Maintenance


MESSAGES


Select Year, Entity and Fund


Next you will select the current Budget Year (2024-2025) along with your entity and the first Fund you want to begin working on by clicking on the drop downs and choosing the appropriate values and clicking the Retrieve button:


OPERATING BUDGET MANAGEMENT SYSTEM **Logged In:** saracordova
CASH POSITION

Cash Position | Reports | Home

 **CASH POSITION SEARCH**

Budget Year: 

Entity: 

Fund / Sub-Fund: 

Select Year, Entity, Fund (continued)

OPERATING BUDGET MANAGEMENT SYSTEM (PED2K17 Demo) Logged In: reinermartens

CASH POSITION Cash Position | Reports | Home

CASH POSITION SEARCH

Budget Year: 2024-2025

Entity: Portales Municipal Schools

Fund / Sub-Fund: Choose a fund...

Home | Logout

- 27400 - K-12 Title I/LEP Training Grant (Budgeted CFY)
- 27502 - Career Technical Education Program (Pilot) (Budgeted CFY)
- 28120 - NM Highway Dept (Road) (Budgeted CFY)
- 28189 - GRADS - Child Care (Budgeted CFY)
- 28190 - GRADS - Instruction (Budgeted CFY)
- 28208 - ECECD Direct (Budgeted CFY)
- 28211 - NM Schools Covid-19 Testing Program DOH (Budgeted CFY)
- 31100 - GO Bond Building (Budgeted CFY)
- 31600 - Capital Improvements HB-33 (Budgeted CFY)
- 31701 - Capital Improvements SB-9 Local (Budgeted CFY)
- 31703 - SB-9 State Match Cash (Budgeted CFY)
- 41000 - GO Debt Services (Budgeted CFY)
- 43000 - ETN Debt Services (Budgeted CFY)
-
- 12000 - Teacherage (Not Budgeted CFY)
- 14000 - Total Instructional Materials Sub-Fund (Not Budgeted CFY)
- 15100 - Impact Aid Operational (Not Budgeted CFY)
- 24107 - Discretionary IDEA-B (Not Budgeted CFY)
- 24108 - New Mexico Autism Project (Not Budgeted CFY)
- 24112 - IDEA - Early Intervention Services (Not Budgeted CFY)
- 24113 - Education of Homeless (Not Budgeted CFY)

Note that currently budgeted funds are listed before those funds not budgeted for this current fiscal year. You can select any fund available in the current UCOA as indicated in your audit.

Cash Calculation Methodology

Our methodology for calculating cash has not changed and the lines in OBMS are reflective of what we consider applicable to cash position.

Please only include Due From Other Governments if these amounts were accrued prior to 06/30/2024.

Please continue to ignore the following: Accounts Receivables, Inventory, Prepaid Expenses and Accounts Payable.

Guidelines for Determining Final Cash Position can be found on our website

<https://webnew.ped.state.nm.us/bureaus/school-budget/forms-templates-procedures/>

Enter Assets and Liabilities Data From Your Audited Balance Sheet Into OBMS

You will save as you go, so you will enter Assets information, then click

Then enter Liabilities information, then click

And finally, to save the whole fund data as entered, then click

We realize that some auditors reflect their balance sheet data in different ways, so if a line from the audit that must be included is not available, you have the ability to add that line by clicking or and entering that line, the line's value and a corresponding comment (comment is required if a value is entered).

Enter Assets and Save Assets

State of New Mexico
 [Redacted] Municipal Schools
 Governmental Funds
 Balance Sheet
 June 30, 2024

	Operational 11000
Assets	
Cash and Cash Equivalents	\$ 349,512
Receivables	
Property Taxes	816
Due From Grantor	0
Interfund Balances	106,697
Inventory	0
Total Assets	\$ 457,025

Assets:

FY24 Audited Cash:	<input type="text" value="\$349,512.00"/>	Comment: <input type="text"/>
Investments:	<input type="text" value="\$0.00"/>	Comment: <input type="text"/>
Due from other Funds:	<input type="text" value="\$106,697.00"/>	Comment: <input type="text"/>
Cash on Deposit:	<input type="text" value="\$0.00"/>	Comment: <input type="text"/>

Total Assets: \$456,209.00

Enter Liabilities and Save Liabilities

State of New Mexico
 ██████████ Municipal Schools
 Governmental Funds
 Balance Sheet
 June 30, 2024

	Operational
	11000
Liabilities and Fund Balance	
Liabilities	
Accounts Payable	\$ 6,335
Interfund Balances	0
Total Liabilities	6,335

Liabilities:

Accrued Liabilities: Comment:

Due to other Funds: Comment:

Total Liabilities: \$0.00

Permanent Cash Transfer

- If you have an approved Permanent Cash Transfer
- Ensure you are within the correct year and fund in the cash module
- Then navigate down to find the “Permanent Cash Transfer or Reversions FY25” folder
- Click “New Cash Transfer or Reversion”

 PERMANENT CASH TRANSFER OR REVERSIONS FY25

No Cash Transfers to Show.

Sum Of All Approved Cash Transfer And Reversions: \$0.00

[New Cash Transfer Or Reversion](#)

DocuSign Envelope ID: 06493F65-3C50-407D-A998-77827B4D746C

Permanent Cash Transfer Form

Fiscal Year **2025**

District/Charter PED #

After notifying your assigned Budget Analyst the approval/disapproval will be uploaded to the School Budget Bureau File Transfer Site LEA's Permanent Cash Transfer folder.

In compliance with State Board of Education Regulation, the following cash transfer(s) is/are requested:

for a permanent transfer of cash for the following reason:

other:

From Fund #	To Fund #	Amount	PED ONLY Program Manager Approval if applicable
23000	29102	\$ 2,619.00	

Compliance with Section 10-15-1, NMSA, 1978 Compilation:

The requested Cash Transfer(s) was/were authorized at a scheduled Board of Education meeting open to the public on:

11/13/2024

Date of Local Board Approval

Permanent Cash Transfer Continued

- Enter the corresponding dollar amount as a negative to reduce the cash of the “From Fund #” on the PCT
- Click “Save Cash Transfer or Reversion
- Click “Choose File” and find the approved Permanent Cash Transfer then select “Open”
- Click “Upload”
- Click “BM Submit”

Details:

Transfer Amount: **Comment:**

Created User: Monkey D Luffy **Created Date:** 01/03/2025 08:10 AM

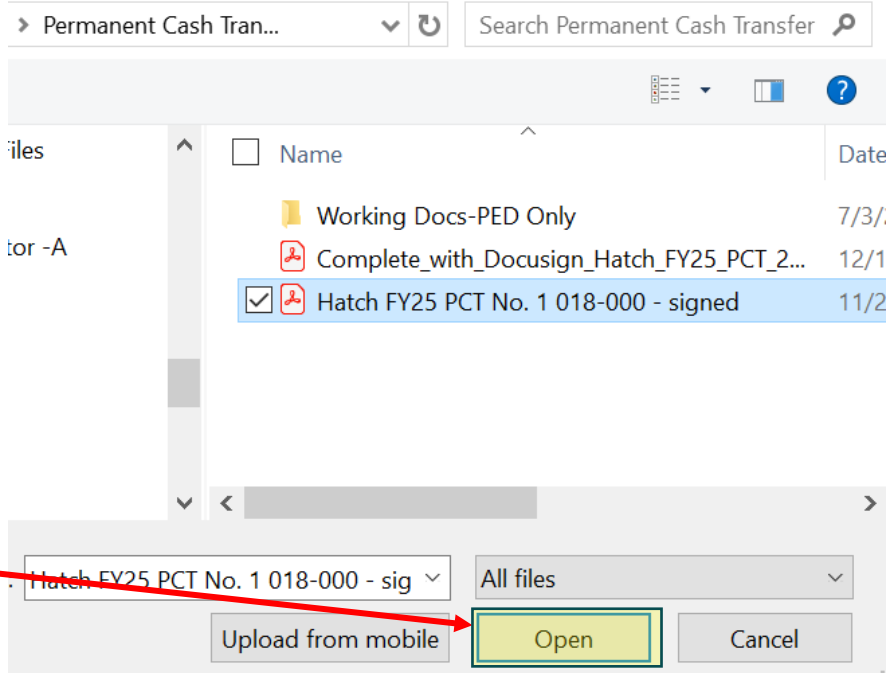
Modified User: Monkey D Luffy **Modified Date:** 01/03/2025 08:10 AM

Status: Pending Cash Transfer

Attachments
 No file chosen

Existing Attachment:
No Existing Attachments.

Comment:



Permanent Cash Transfer Continued

- Navigate to the fund number listed in the “To Fund #” on the PCT within the cash module
- Enter the corresponding dollar amount as a positive to increase the cash of the “To Fund #”
- Click “Save Cash Transfer or Reversion
- Click “Choose File” and find the approved Permanent Cash Transfer then select “Open”
- Click “Upload”
- Click “BM Submit”

Details:

Transfer Amount: **Comment:**

Created User: Monkey D Luffy **Created Date:** 01/03/2025 08:10 AM

Modified User: Monkey D Luffy **Modified Date:** 01/03/2025 08:10 AM

Status: Pending Cash Transfer

Attachments

No file chosen

Existing Attachment:
No Existing Attachments.

Comment:

> Permanent Cash Tran...

files	Name	Date
	Working Docs-PED Only	7/3/...
tor -A	Complete_with_Docusign_Hatch_FY25_PCT_2...	12/1
	<input checked="" type="checkbox"/> Hatch FY25 PCT No. 1 018-000 - signed	11/2

Hatch FY25 PCT No. 1 018-000 - sig

Auto Generated Cash and OCT BAR

- Once a cash BAR is approved by the Budget Analyst, a BAR will auto-generate
- Once a Permanent Cash Transfer is approved by the Budget Analyst, a BAR will auto-generate

[BAR Summary](#) | [BAR Actions](#) | [BAR Entry](#) | [BAR Uploads](#) | [BAR Utilities](#) | [Reports](#) | [Home](#)

View BAR SELECTION

Budget Year: 2024-2025
 Entity: 21st Century Public Academy
 Fund/SubFund: 23000 - Non-Instructional Support
 BAR Type: Increase

Non-Approved Approved Disapproved

View BARs

1 record(s).

Edit	Entity	Date Submitted to PED	BAR Status	Fund Code	Fund
Entry Actions	21st Century Public Academy		Direct BAR Number Generated	23000	Non-Inst Sup

[BAR Summary](#) | [BAR Actions](#) | [BAR Entry](#) | [BAR Uploads](#) | [BAR Utilities](#) | [Reports](#) | [Home](#)

BAR SELECTION

Budget Year: 2024-2025
 Budget: 21st Century Public Academy
 BAR Type: Increase
 Fund/SubFund: 23000 - Non-Instructional Support

Create

Non-Approved Approved Disapproved Voided

Select BAR: 580-000-2425-0016-I

Retrieve

BAR STATUS: 580-000-2425-0016-I (DIRECT BAR NUMBER GENERATED) FUND: 23000 - NON-INSTRUCTIONAL SUPPORT
 Status: Direct BAR Number Generated

Void/Disapprove Reason:

Void BAR

Action	Date	By Whom
Generate Dir. BAR Number	12/23/2024 9:39 AM	Maryam Koohi

[BAR Summary](#) | [BAR Actions](#) | [BAR Entry](#) | [BAR Uploads](#) | [BAR Utilities](#) | [Reports](#) | [Home](#)

BAR SEARCH

Budget Year: 2024-2025
 Entity: 21st Century Public Academy
 Fund/SubFund: 23000 - Non-Instructional Support
 BAR Type: Increase

Select Non-Approved BAR: 580-000-2425-0016-I

Retrieve

HEADER 580-000-2425-0016-I FUND: 23000 - NON-INSTRUCTIONAL SUPPORT

Document Identification: 580-000-2425-0016-I
 Federal Tax Identification:
 Fiscal Year: 2024-2025
 BAR Type: Increase

Entity Name: 21st Century Public Academy
 Contact: Select...
 Telephone:
 Email:

Justification:

Update

Auto Generated Cash and PCT BAR Continued

- Enter BAR lines and submit to Board for approval prior to submitting to PED.
- Operational Cash BARs cannot be used for salaries 51xxx and benefits 52xxx per statute 22-8-41.
 - C. In addition to the emergency account, school districts or charter schools may also budget operational fund cash balances carried forward from the previous fiscal year for operational expenditures, exclusive of salaries and payroll, upon specific prior approval of the secretary. The secretary shall notify the legislative finance committee in writing of the secretary's approval of such proposed expenditures.
- Although you have already submitted the Audit to the miscellaneous folder in the FTS, the Audited Balance Sheet is still required backup documentation for the cash BAR.
- Although you have already submitted the PCT to the cash module, the Approved PCT is still required backup documentation for the PCT BAR.

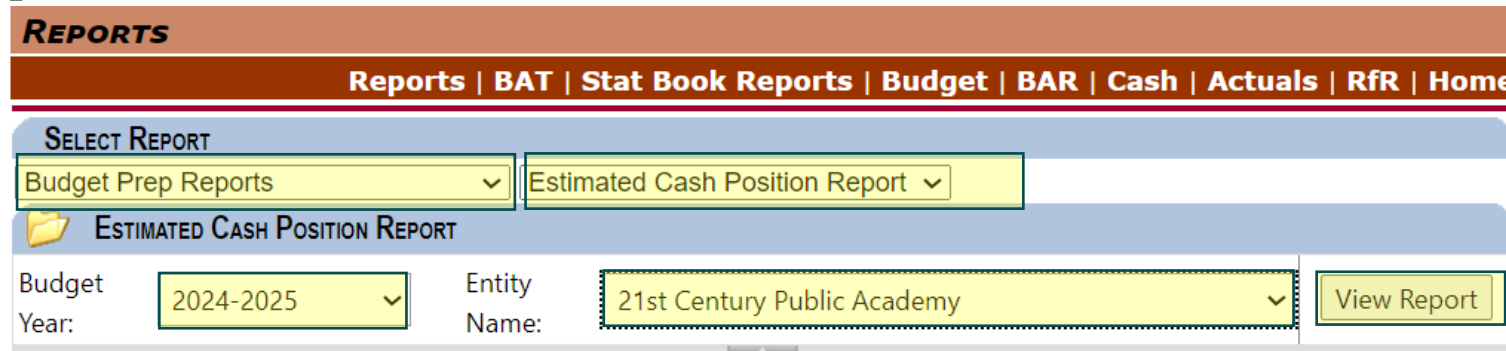
Estimated Cash Report

In order to run a report to see cash position by fund and totals by fund series:

- Click on Reports



- Select “Budget Prep Reports” from the drop down, followed by “Estimated Cash Position Report”
- From the picker, you will then select 2024-2025 as the budget year and your entity
- Click the View Report button



- If you choose, export to Excel by clicking on the floppy disk icon and selecting Excel



Estimated Cash Report Continued

Audited Budget Year: 2023-2024
 Current Projected Cash: 2024-2025
 District/Charter: 21st Century Public Academy
 PED No: 580-001

**State of New Mexico
 Public School Operating Budget**

Entity	Fund	Fund Description	Assets					Liabilities			Final Cash Report	Final Cash OpBuds	Submission Status
			Audited Cash	Investments	Due From Other Funds	Cash On Deposit	Other Asset	Accrued Liabilities	Due To Other Fund	Other Liability			
21st Century Public Academy (580-001)	11000	Operational	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	Pending Cash Position
21st Century Public Academy (580-001)	13000	Pupil Transportation	\$24,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,000.00	\$24,000.00	Approved Cash Position
21st Century Public Academy (580-001)	Total: 10000		\$25,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	

- The “Final Cash Report” column amount is the amount you must use moving forward on line 1 of your 2024-2025 Cash Reports
- The “Final Cash Opbuds” column will auto populate the estimated side of your 2025-2026 budget (24xxx and 27xxx funds will automatically be \$0)