Q10 Cash Balances by Business Unit Procedures (V2):

1. Run cash receipts, cash disbursements, cash summary, payroll account and bills by due date queries (9 queries – see attachment for copy of queries and criteria).
2. Copy and clear Cash Receipts spreadsheet from prior month and label it for current month.
3. Cash Receipts – sort all four queries by business unit and put respective categories on Cash Receipts spreadsheet.
4. Pivot cash summary query by description and amount. Use the accounts receivable amount to compare to cash receipts query total.
5. Pivot cash disbursements by GL unit, account and amount. Research Corpt disbursements to determine if they were made for a specific business unit and put that amount with the appropriate unit.
6. Do comparison and make adjustments using the credit side of cash disbursements to match GL balance for accounts payable payments.
7. Sort payroll account query by account and payroll ID. Using the between business unit account (146001) divide the Power portion by the total and the Trans portion by the total for each pay period. Take average percent to allocate the payroll disbursements to each business unit.
8. Sort bills by due date by business unit and account. Add up all 165xxx accounts for Trans. Include on TBL Net Billing in bills spreadsheet. Determine if total for fiscal year has reached TBL's portion for Energy Northwest debt reassignment obligation. Any amounts over are subtracted from PBL's cash balance and added back to TBL's cash balance.
9. Run nVision reports for PBL and TBL income statements. Drill down on accounts 400003, 600530, 600531, 600540 for inter-business units' activity. Enter amounts into the BBL Worksheet 01-06. Positive average revenues on spreadsheet indicate TBL revenues and PBL disbursements.
10. Get trial balance of cash account (131001).
11. Open current year BU Cash Flow spreadsheet. From Cash Receipts spreadsheet input cash receipt totals for each business unit. Receipts attributed to Corpt in the ledger are allocated 50-50 between PBL and TBL. AR timing differences between GL and AR tables in PeopleSoft (normally less than $100) are attributed to PBL.
12. Input cash disbursements. Disbursements attributed to Corpt in the ledger are allocated 50-50 between PBL and TBL.
13. From cash summary pivot table, use total sum of payroll transactions (including any adjusting entries in GL) and multiply by percentage calculated in #7 above. Input on Cash Flow spreadsheet.
14. Input IPAC total from cash summary pivot table to PBL only. IPAC should include all uploads, adjusting entry and direct fund to Corps.
15. From cash summary pivot table, input any bonds borrowed for in the appropriate business unit by category of bonds issued. Input any bonds redeemed by the appropriate business unit by category of bonds. Input bond interest and any credits (4h10c and interest income credits) by the appropriate business unit. Use bos.xls spreadsheet to determine bond interest amounts by business unit.

16. From current year amortization plan determine the TBL portion for advanced payment of debt. This amount is the debt service reassignment and the cash is transferred from PBL to Corpt from July to end of Sept. Subtract from PBL and add to Corpt. The percentage of the cash balance that would be attributed to Corpt is split 50-50 between PBL and TBL. See assumptions in memo methodology.
17. From cash summary pivot table, input any Enron principal and interest payments. Input year-end or early Treasury payments attributable to each business unit. Use Treasury Table to determine split between business units.
18. Check total Monthly Cash Flow with cash summary pivot table total. They should match.
19. On right side of BU Cash Flow spreadsheet, input TBL net billing monthly amount from bills issued and net revenue booked from PBL to TBL.
20. Open BU Cash-%Calc in mil.xls. Copy prior month's side labels down for current month and change month title to appropriate month. Enter amounts from above in millions. Input each amount as you did on the BU Cash Flow spreadsheet but as millions.
21. Total beginning adjusted cash balances to ensure it matches the GL balance. Indicate the percentages used in the payroll allocation.
22. Make adjustments to the ending cash balance for each unit according to memo methodology assumptions.
    a. If TBL has reached its EN debt obligation for the year, subtract the amount over this threshold from PBL and add back to TBL.
    b. Subtract average net revenue calculated on BBL Worksheet 01-06 from PBL and add to TBL.
    c. In July make cash adjustment for EN debt reassignment from PBL to Corpt and in Sept from Corpt to TBL.
23. Use the beginning and the ending adjusted cash balance for each unit and take the average. The Average Monthly Balance for each unit is used in calculating the percentage used to allocate the interest income credit and for rate-making purposes.