

Notes on Sample Spreadsheets

The sample spreadsheets are based upon the old “Yellow Cash Pages”, but with the added features that come from using a computer rather than paper. They are for those Secretaries who wish to move forward into the 20th century, but don’t quite feel comfortable enough with programs such as Quicken or Money to move fully into the 21st.

Why is there only one spreadsheet for Receipts and one for Disbursements? Didn’t there used to be two?

At the 2004 Grand Chapter Session, the membership voted to change the fiscal year of the chapters to match that of Grand Chapter. Because the periods now match only one spreadsheet is needed.

Why were these categories (Dues Membership, Interest Earned, Special Event/Fundraising, Other, Per Capita, Supplies - Chapter, Payroll taxes, Salaries, and Rent) chosen?

They are the categories in the Annual Financial Report. You will need to know these totals in order to fill out that report. If you wish to use additional categories — for budget or other purposes — you can. However, it is recommended that you make them sub-categories of the nine on the spreadsheet or somehow total your categories into these nine, so that you have the information you need to complete the Annual Financial Report.

What am I supposed to enter on the “Summary of Receipts & Disbursements” page?

Nothing. It just summarizes the totals on the two other pages. The information is automatically updated as you update the other pages. This way when you want totals, you don’t have to hunt for them, the information is on the first page.

How do I use this thing?

If you are entering information on a receipt, go to the Receipt page. If you are entering information on a disbursement (check), go to the Disbursement page. We will do a sample disbursement. It is similar for receipts.

1. Click in the first blank cell below the “Payee” in the table labeled “October 1 – September 30” on the “Disbursements” page.
2. Type in the name of the person to whom the check is made out – James Hannum.
3. Press the <TAB> key - this should move the cursor to under the “Date” column.
4. Type the date in the format 1/7/2005.
5. Press the <TAB> key - this should move the cursor to under the “Check Number” column.
6. Type in the check number you are using – 1001.
7. Press the <TAB> key - this should move the cursor to under the “Amount” column.
8. Type in the amount of the check – \$5,100.00.

9. In one or more of the next seven columns enter the portion of the check that falls in that category. For our sample put \$70.00 under “Special Event - Fundraising” (it is for reimbursement of expenses from a fundraiser); \$30.00 under “Supplies - Chapter” (reimbursement for chapter supplies); and \$5,000.00 under “Salaries” (for the great job I do as your Chapter Treasurer).

That is all you have to do. If you are entering additional checks, you can press the <ENTER> key, which should move the cursor back to under the “Payee” column, and you can enter the next check. Please notice that several items are automatically updated when you enter information — the magic of spreadsheets.

The “Total” amount on the row of the check is the total of all of the categories for that row. This amount should be the same as the amount of the check (or receipt as the case may be), if it is not your numbers are going to be messed up.

The Totals, at the bottom of the table, are changed as each category is filled in.

If you switch to the summary page, you will see that the amounts are also now shown on that page as well.

I have entered information in all of the blank rows; now what do I do?

You will need to enter additional rows. Instructions on this are included in Excel (or whatever spreadsheet you are using, but the sample spreadsheet was created in Excel).

Please note that you should not use the last blank row before the sub-total. This needs to be left blank so that you can insert additional rows and not mess up the total formulas.

Below is a quick summary of how to accomplish this in Excel.

Click on the number on the left side of the last blank row in the table — in a new table on the sample spreadsheet this would be 37. Go to the “Insert” menu and click on the item labeled “Rows”. This should add a new row to the table. Please note that there is no number under the “Total” column for the new row. You will need to copy the formula and paste it into that cell.

Click on any (non-blank) cell in the “Total” column. Press <CTRL> + C, that is press and hold the <CTRL> key and, while holding the <CTRL> key down, press the “C” key. This copies the formula in that cell into the clipboard. Now click on the cell in the new row in the “Total” column. Now press <CTRL> + V. This copies the formula from the clipboard into the new cell. Either a total for that row should appear or “\$0.00” if nothing is entered. There are several other ways to copy cells. You can find the easiest for you.

There is also a way to add several new rows and to copy a formula to several new cells. You can find this information in the spreadsheet instructions.

Arrrrggg! I have added rows to my spreadsheets and they are no longer print on a single page.

Of course not. The sample spreadsheets were designed to fit on a single page. As you add information, they will take up more space and require additional pages to print. There is a way to get them to print on a single page, but the print keeps getting smaller and smaller.

Likewise if you add additional categories (columns) to the spreadsheets — specifically the “Disbursements” spreadsheets — you will need additional pages to print the table.

I have been told that I also need to be tracking interest and unrealized capital gains/losses on my investment accounts. How should I do this?

Use Quicken or Money.

No, seriously, you should use either Quicken or Money.

If you insist: I would recommend using separate spreadsheets for each of your different accounts. You can either do this as separate spreadsheet files (e.g. the sample spreadsheet file is called “Receipts & Disbursements.xls”) or a separate tables in a single file (e.g. the sample spreadsheet file consists of three tables: “Summary”, “Receipts”, and “Disbursements”). The advantage to the second method is that it is easier to create a summary page for all of your accounts if all of the tables are in the same file.

You could use a single table to track all of this information, but many Secretaries use the “Yellow Cash Pages” or spreadsheets to keep track of the balances in the chapter’s accounts (kind of like a register). This is difficult to do if you use a single table for all of your accounts.

What is an unrealized capital gain/loss?

You have 100 shares of stock XYZ that have a reported price of \$10.00 per share for a total value of \$1,000.00 (market value). On your next statement the price of the stock increases to \$11.00 per share. Your stock is now worth \$1,100.00 (market value). You have a capital gain of \$100.00 (the \$1,100.00 current price minus the \$1,000.00 prior price). It is unrealized because you have not sold the stock.

If the stock price goes down it is an unrealized capital loss (until you sell the stock).

When does this unrealized capital gain/loss get entered in the spreadsheet?

At a minimum it must be entered prior to the quarterly/semi-annual/annual report required by the Uniform Code of Bylaws — Article III, Sec. 3, as this information needs to be reported to the chapter in that report. The information can be entered as often as every time a statement is received. Heck, you could enter it daily, but that would be a bit much.

How should unrealized capital gains be entered on the spreadsheet? Unrealized capital losses?

Unrealized capital gains should be entered as receipts. Unrealized capital losses should be entered as disbursements. They would both fall in the “Other” category of the Annual Financial Report. The value entered is the change in price since the last time the spreadsheet was updated. The current value of the stock/portfolio/account should equal the total of the spreadsheet for the account.