

APPENDIX: USING SPREADSHEET SOFTWARE AND MODEL SPREADSHEET

General	Appearance	Movement	Resizing	Renaming Tabs	Formatting
Centering	Borders	Data Format	Font & Color	Insert/Delete	Formulas

Model Temporary Order Spreadsheet

This section isn't about law, it's about analysis and communication – to yourself and your client, and, ultimately, to the trial judge. More particularly, its about communicating information using numbers. In this writer's opinion, effective communication about numbers is best done with the machines we all have – our computers. I can't imagine that any lawyer reading this doesn't have at least two computers – one for the lawyer, one for the lawyer's assistant. At least one of you must commit to mastering an effective means of communicating numbers to your ultimate audience, the trial judge (as well as opposing counsel). In my opinion, the very best way to do that is by use of spreadsheet software.

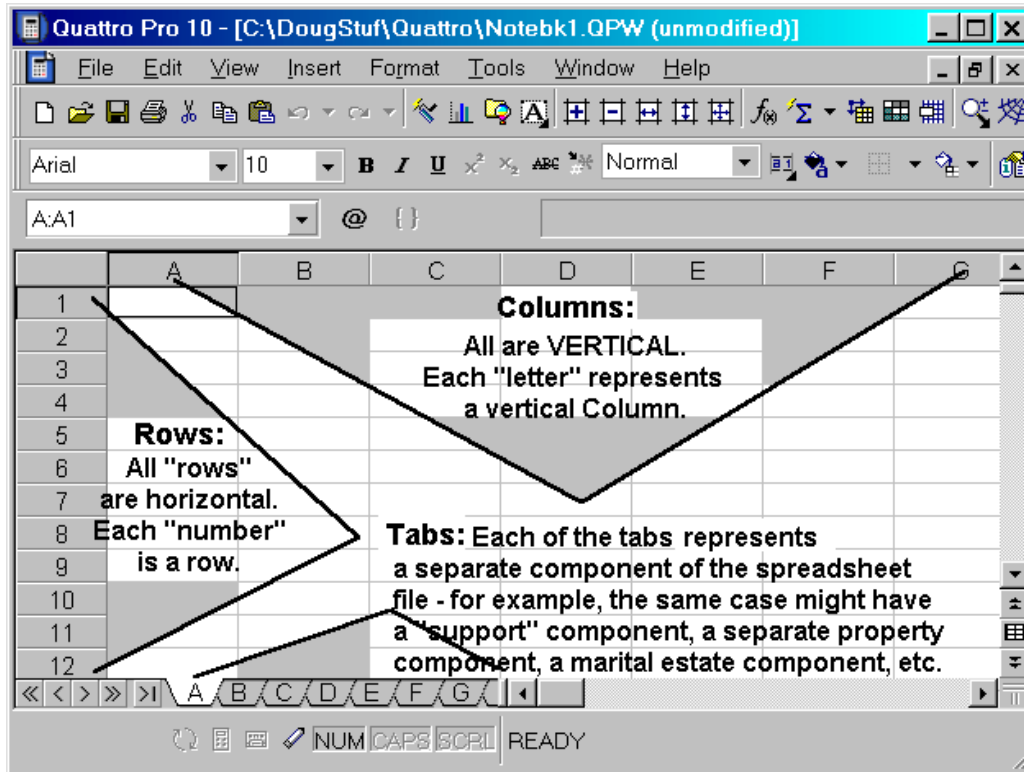
Whether you are a WordPerfect or Word user, you probably know that you can use the Tables features of either program to make and present numerical data in either program. But, think about it – word processing programs are fundamentally for making text documents; but spreadsheet programs are fundamentally about using numbers. The remainder of this paper provides you an introduction into the use of spreadsheet software. As a devoted Corel WordPerfect user, I use the spreadsheet program which comes with the Corel WordPerfect Suite, any version, which is named Quattro Pro. But, Microsoft Office users not only have Word, they also have a powerful spreadsheet program, named Excel. Both are fine spreadsheet programs, easily capable of what I'll be describing below. While I'll be using Quattro Pro 10 as my vehicle for what follows, Excel and Quattro Pro aren't so dissimilar that an Excel user should have any trouble following what I'm about to say. Everything won't look exactly the same, the substance should be.

Using Spreadsheet Software. Spreadsheets help do two things – (1) Analysis and (2) Presentation of that analysis to an audience, each function being important to the lawyer.

The “analysis” function is to educate yourself and your client about what's realistic; the “presentation” function is to be persuasive in how you present your client's viewpoint to the judge. In doing your analysis, it doesn't really matter “how” your data “looks” as long as you and your client understand it. But, in presenting your data to the judge, appearance of the data is very important. Your printed exhibits are most effective if they are understandable and, frankly, if they “look good”. Spreadsheet programs can help you do both effectively.

- **The First Thing You Must Know.** *What I'm about to review with you is not hard!* You and/or you're your assistant can do it. There's not that much you have to learn, but the most important first step is: don't be afraid to try – it's not that complicated.
- **Open Your Spreadsheet Program.** As I said, these examples are in the Corel Suite's Quattro Pro spreadsheet software. If you are using Microsoft Office, open Excel and translate what I'm showing here to what you seen in Excel – the information ought not be very different – I'm not getting into complex matters, just simple ones.
- **Understanding The Basic Environment.** This discussion covers only some simple, basic topics, the minimum of what you need to know to make a simple, calculating, spreadsheet for (1) analysis and (2) presentation. It also gives a model at the end.

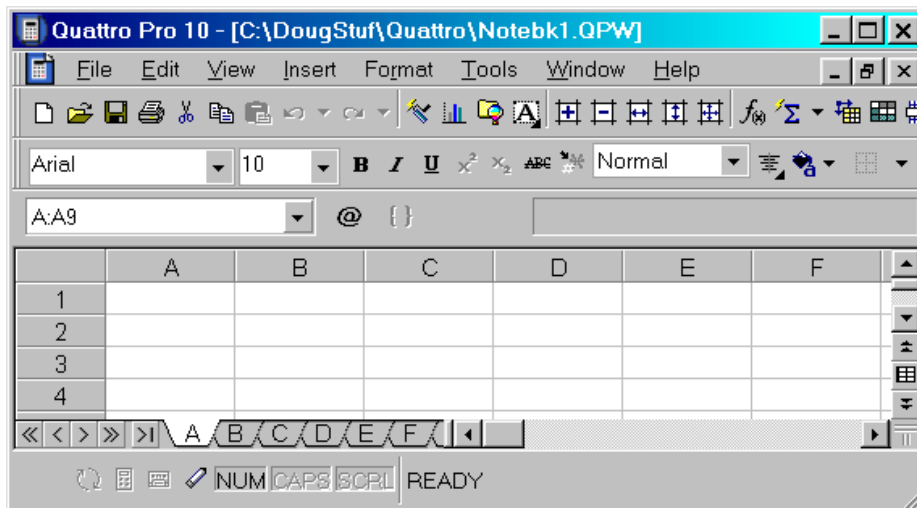
Spreadsheet File Appearance. When you first open your Spreadsheet program, it will open to a new, empty, file, just like your WordPerfect or Word program does. But, the file has a different look than a word processing “document” file. The main parts of the environment are shown below. Instead of a document’s “white space”, its appearance has a bunch of vertical “columns” and horizontal “rows”. The column “name” is at the top; the row name is at the “right”. A row of “Tabs” is present at the bottom of the “white space”.



If it looks strange, just remember 3 things:

- 1 Columns are vertical;
- 2 Rows are horizontal;
- 3 Tabs are like “sub-files” – they are separate parts of the same spreadsheet file. So, you can have one spreadsheet file for the same client, each sub-part being a Tab (which you can rename if you want).

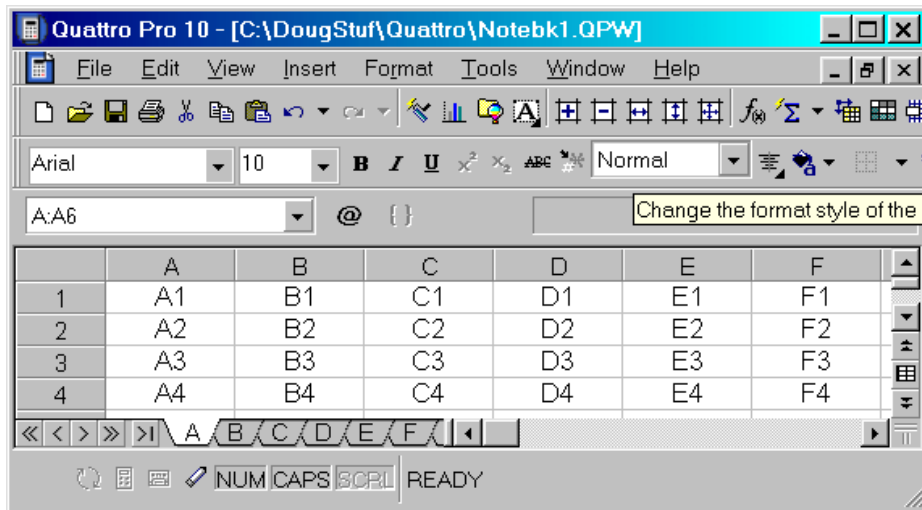
Don’t worry about running out of “Lines”, “Columns” or “Tabs”. You won’t. For example, in Quattro Pro 10 shown here, there are 1,000,000 possible “rows”, 18,000 possible “columns”, and 18,000 possible “Tabs”, which is to say, 18,000 possible spreadsheets which can be made within the single spreadsheet file.



Here’s a look without the graphics I inserted in the above picture.

The “dim” horizontal and vertical guide-lines don’t print. They are merely visual aids to help you better see the spreadsheet’s contents.

Cell Names. Each little “box” in the spreadsheet is a “cell”. Every cell has a name. A cell name is its Column and Row coordinates, e.g., “A1” is the uppermost left cell of every spreadsheet.

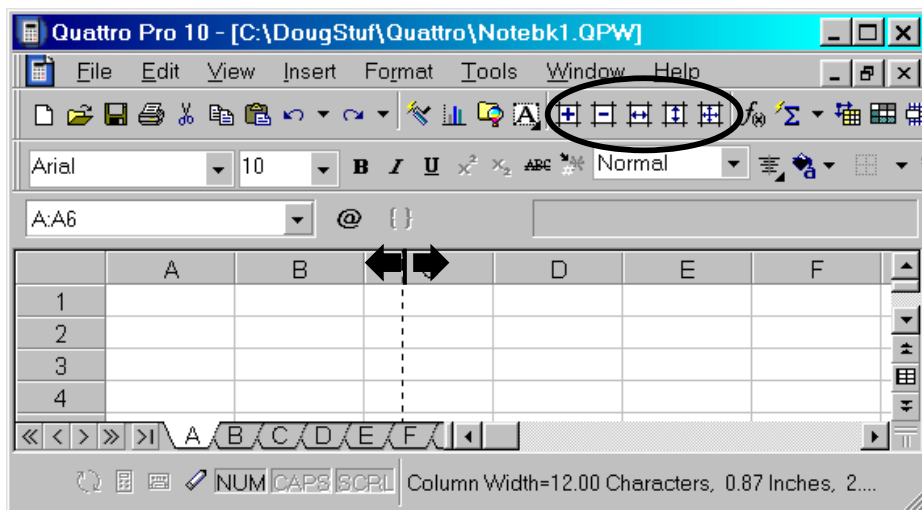


If you ever played “Battleship” when you were a kid, it’s the same thing. The cell name is the coordinates - the place a column and row intersect with each other.

You will need to know a cell’s name when making formulas based on the value within that cell.

Movement Within The Spreadsheet. Of course, you can use the scroll bars or other means not described here. But, if you want to immediately move to Cell A1 (upper left corner of the spreadsheet), press the “Home” key. Of course, click a Tab to move to a different spreadsheet you may have made for the client in the same file.

Resizing Columns and Rows. Sometimes, columns and rows will resize automatically. For example, if you insert a larger number in a cell than it will visually accommodate, the column width will automatically expand. If you use a font in a cell that is larger than the vertical dimensions of the row, the row will expand to accommodate the font you chose. You can resize columns and rows manually by dragging on the borders of the column or row or by using one of the icons which automatically resize something. And, each column, row and cell has numerous other “properties”, most of which aren’t explained here. But, just right-click on a cell and choose “Properties” or “Selection Properties” or something like that from the pop-up list which appears when you do the right-click. In the properties dialog which will open, you will see Row/Column dimensional settings, among many other things.



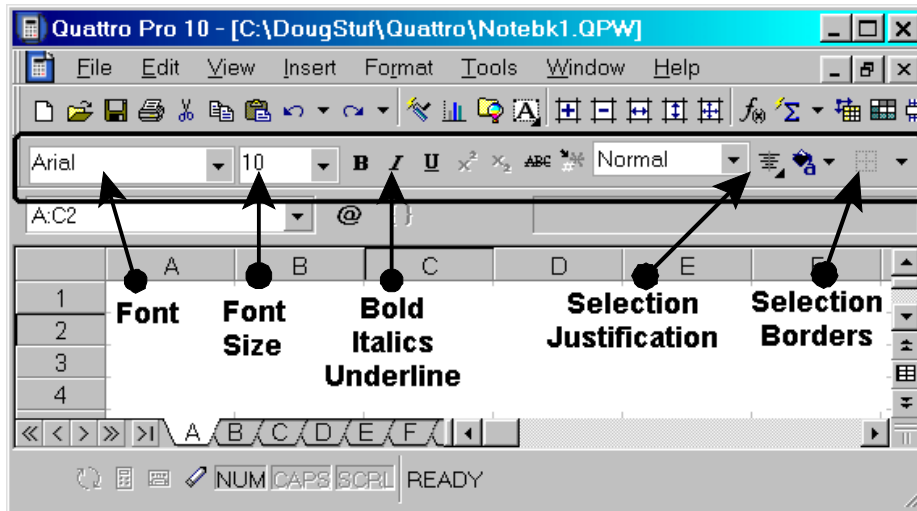
The next picture will give you an idea about using two simple ways of resizing – by “dragging” and by using the appropriate icons on the toolbar.

Move the mouse pointer to a column border and a set of marker arrows appear, exaggerated here. Then, drag the border either way you want. Here, Column B is being made wider.

The “icons” I’ve marked in the oval are useful. The two left icons don’t resize – the “plus” inserts a row or column (depending on what you’ve selected, a row or a column), but the last 3 resize. ←→ set’s a column’s width; the icon with up/down arrows resets height; the icon with both vertical and horizontal arrows resets both. After you’ve tried it a couple of times, you’ll get the idea.

Renaming The Tabs. To rename a tab to a more useful name, just double-click on it and rename it to what you want, e.g., Property, Budget, Taxes, whatever. It’s that simple.

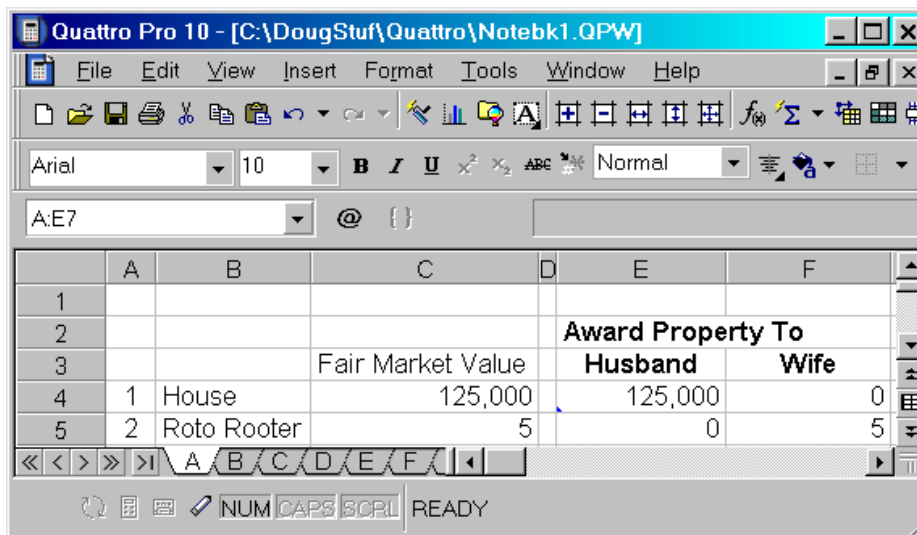
Formatting. Notice the items I’ve noted below. Several are like your word processor software – Font, Font Size, use of Bold, Italics, Underline, Justification.



What you “format” is what you have selected, be that a single cell, a row, a column, or a block. Something, a cell, is always selected – the active cell location. To select a column, click on the column letter. To select a row, click on the row number. To select a block, drag over a group of cells, forming a rectangle. To select non-contiguous cells, Ctrl+Click on particular cells to include them in the selection.

Centering Text Across Columns. In the above picture, justification is presently set at “center”, meaning that the text or numbers will appear in the center of the cell, probably not desirable for numeric data. But, for text “labels” which span more than one column, you may want to center the text across *multiple columns* for appearance purposes.

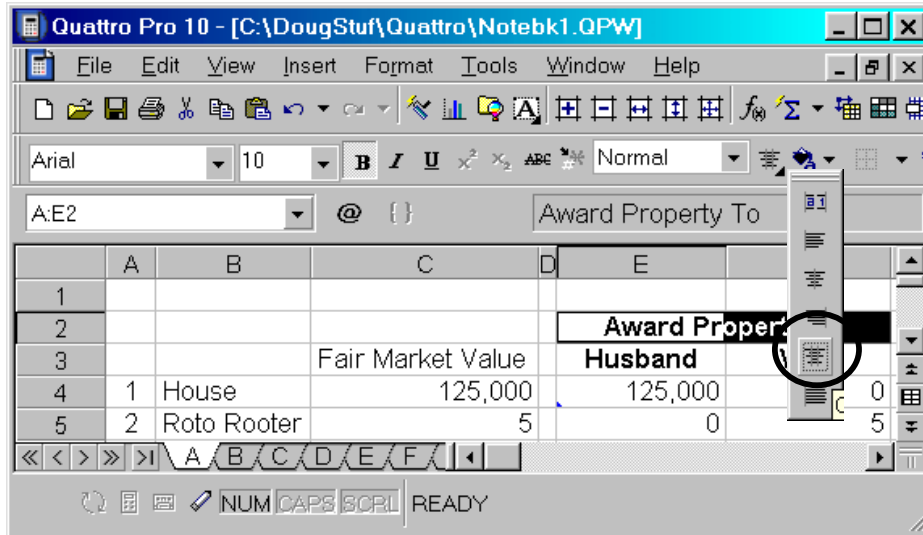
For example, if you have a couple of side by side columns, one representing the value of property to be awarded to the husband, the other representing the value of property to be awarded to the wife, you may want the very top text to be “Award To”, but centered over the two adjoining columns, as is shown in the next couple of pictures.



When text is entered in a cell, it just extends into the adjoining cell’s space, if that cell has nothing in it.

To center the text across Columns E and F, select the 2 cells, E2 and F2, by dragging the mouse pointer over them; then select the center across columns icon as shown in the next picture.

To select a different justification, click the triangle at the bottom right of the justification icon.



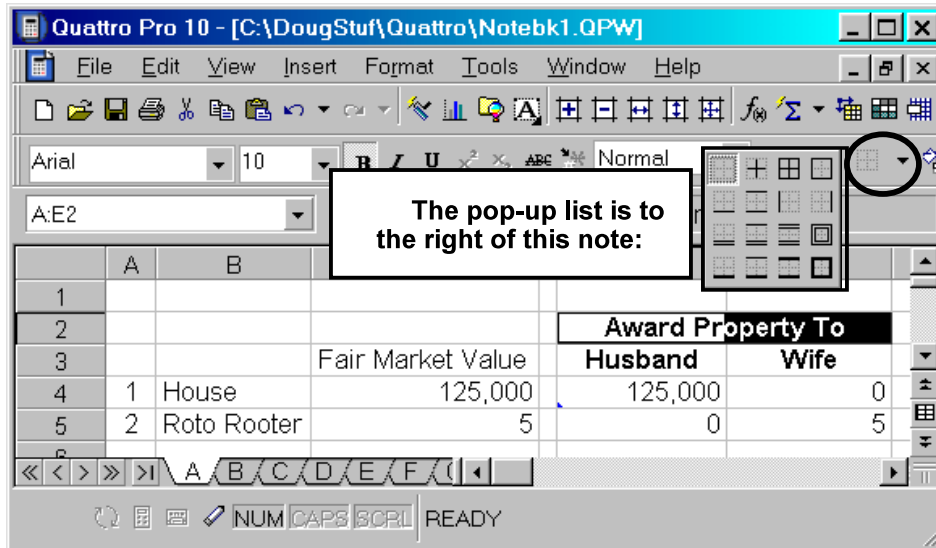
As is shown here, by clicking that triangle, the justification list “pops up”. I’ve selected the icon I’ve been describing and, in the background, you can see that the “Award Property To” is now centered across the Columns E and F, even though you can’t see the “F”.

I’ve also resized other columns to make everything fit into this picture.

Before leaving this picture, notice that other types of justification are available, similar to your word processing program, Left, Center, Center Across Block, Full, as well as another one at the top of the pop-up box that I’m not getting into. Just remember that you can select by dragging over the cells you want to format, and the selection will then be highlighted. Then, apply whatever formatting or other characteristics you want to the selection.

Numerous possibilities are not shown in this paper. But, to get an idea, select something and then right-click on the selection and choose Selection Properties or Properties and that will open a dialog with lots of choices you can make, such as Font, Font Color, multiple Numeric Formats (including numerous date formats, such as when you type 1/1/2002, “January 1, 2002” would appear in the cell), Alignment options (top, center, bottom), cell options (including wrap text, joining cells), cell protection (so that the cell’s contents cannot be accidentally changed), row/column dimensions, Border Options (including lots of border types), Fill pattern (if any), and Fill color, and more.

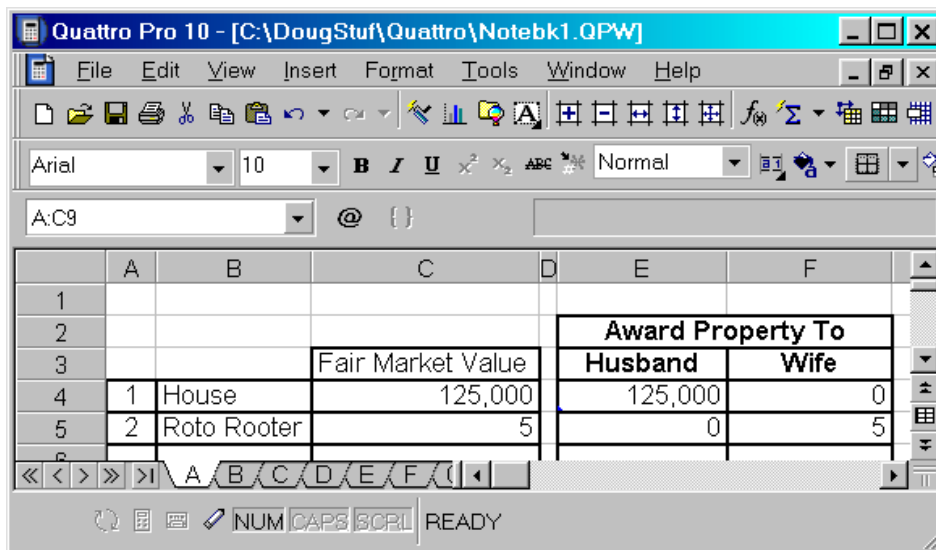
Making Borders. It is often desirable to place borders around and/or inside selections. Several border “styles” are available and I’ll only show a couple here. In Quattro Pro 10, the “Border” icon is two icons to the right of the Justification icon. In your own program, it may be located somewhere else and it may have a different appearance, but it will be there somewhere. In the next example, I’m going to start by placing a border on the outside of the “Award Property To” selection we’ve been working with.



First, click the triangle next to the “border” icon – it’s very dim here since no border is present in the selected cells.

A pop-up list of some possible borders appears (I’ve moved the list from its normal position so that you can see it better).

For the “Award Property To” selection, I’ll use the “outside” icon, upper right corner in the list. For most other items, I’ll use the “all” icon – top row of the list, 2nd from the right.



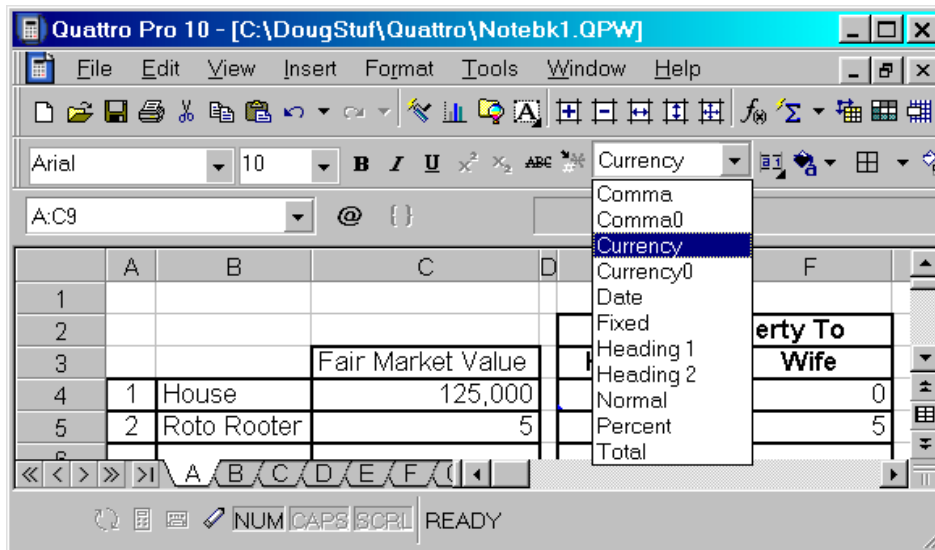
This picture shows the results of what I’ve just done with borders.

To clear any border, just select what you want and then click the “no border” icon – in the above picture, it’s in the upper left corner of the pop-up list of borders.

To use borders not in the pop-up list, right-click on the selection and click the Borders/Fill tab and do what you want.

Data Format: Among the many possible data formats, you’ll probably only need to know a few, and the next picture illustrates them. In the above picture, data format is set at “Normal” – see the “white” box on the format row that has the word “Normal” in it? The following covers the basics of the items in that box.

Sometimes, “Normal” will do, but probably not for numeric values you enter – you may want to use “Comma”, Comma(), Currency, Currency(), Date, Fixed or Percent for various items.



Notice the choices available, some of which will be explained here, but not all. And, as said before, even more options are available in the Selection Properties or Properties dialog you can access by right-clicking on a selection.

Comma: This inserts commas and decimal points in numeric data where they belong matching what the “reader” is used to seeing, e.g.,

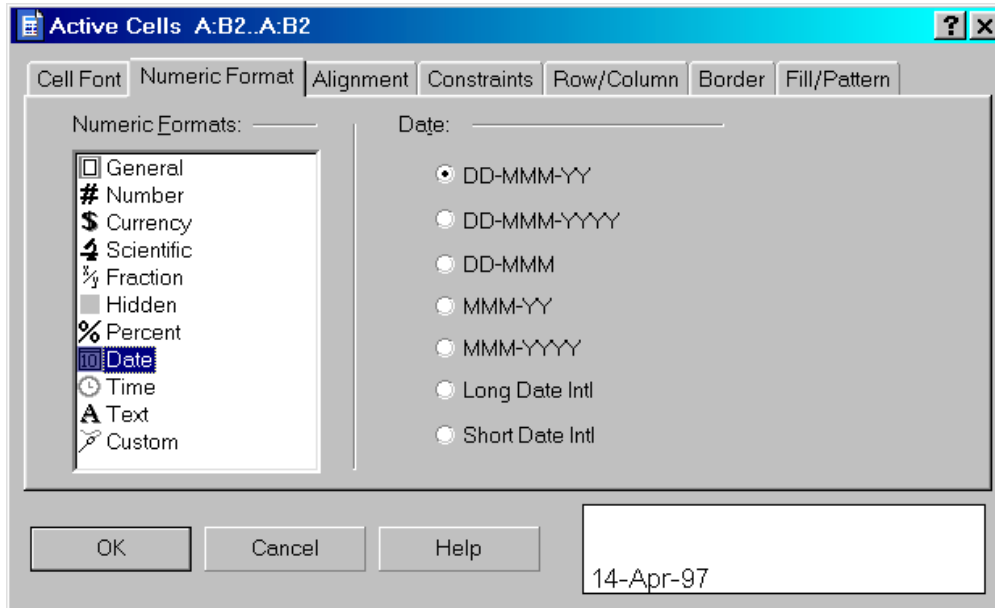
4,395.59. Unless you override the default (right-click, Properties), the decimal points will be set at two. If you just enter the numbers, not a formula, the numbers will be 100% accurate. But, if the cell contains a formula, the result shown will be rounded to the nearest 2 decimal points, e.g., $100/3 = 33.33$. The same formula but with the data format set at “Normal” would result in 33.3333333 through the width of the cell. Regardless of the appearance, the “real” numeric value will be used when performing computations involving that number. Note that this effect can be changed by using the @Round command, described below.

Comma(). This inserts commas, but displays only whole numbers. If the number contains a formula, the displayed value will be rounded to the nearest whole number. So, $100/3$ would appear as 33. As noted above, regardless of the appearance, the “real” numeric value will be used when performing computations involving that number. Note that this effect can be changed by using the @Round command, described below.

Currency and Currency(). Everything said for Comma and Comma() is the same except that the displayed value will include a dollar sign (\$).

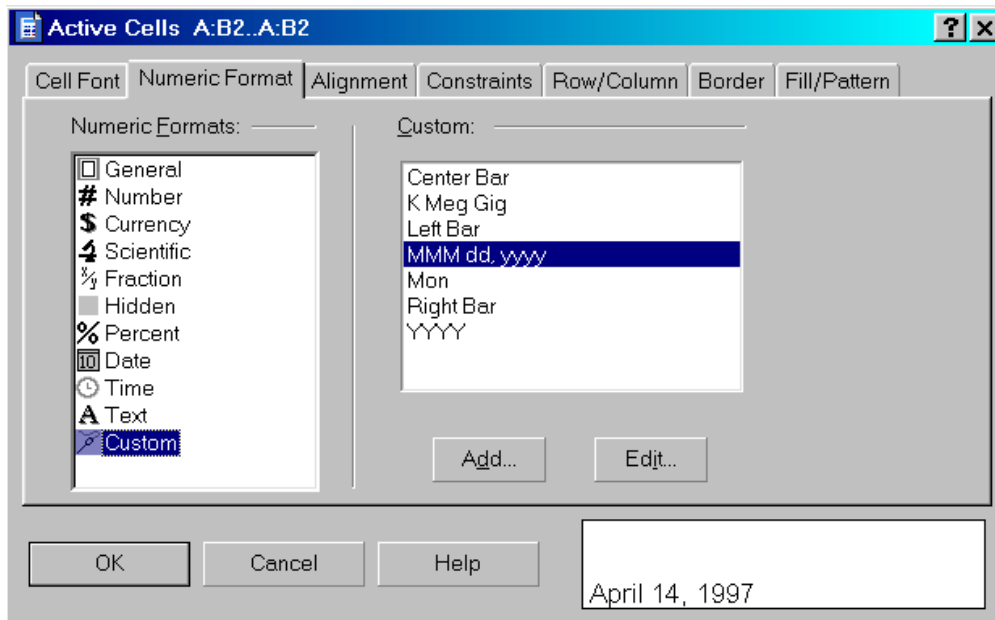
Percent: The displayed value will be shown as a percentage. By default, two decimal points will be displayed, e.g., $100/3 = 33.33\%$. You can set different percentage points by right-clicking and using Selection Properties or Properties as has been explained several times in this paper. Regardless of the appearance, the “real” numeric value will be used when performing computations involving that number. Note that this effect can be changed by using the @Round command, described below.

Date: Quattro Pro, and I’m sure that Excel is the same, will automatically recognize certain data you enter as being a “date”, e.g., it will know that 1/1/2001 is a date, and, unless you change the cell’s properties, that date will appear as 01/01/2001. This is so if “Normal” is the chosen data type. But, if you want to change the data display to something different, select a cell or group of cells (such as a column) that you want to affect, right-click and choose Selection Properties or Properties, and then choose a date format you want.



Note the various date options, each of which presents a date differently.

In Quattro Pro 10, DD-MMM-YY is 14-Apr-97; DD-MMM-YYYY is 14-Apr-1997; DD-MMM is 14-Apr; MMM-YY is 14-Apr; MMM-YYYY is Apr-1997; Long Date Intl is 04/14/97; Short Date Intl is 04/14.

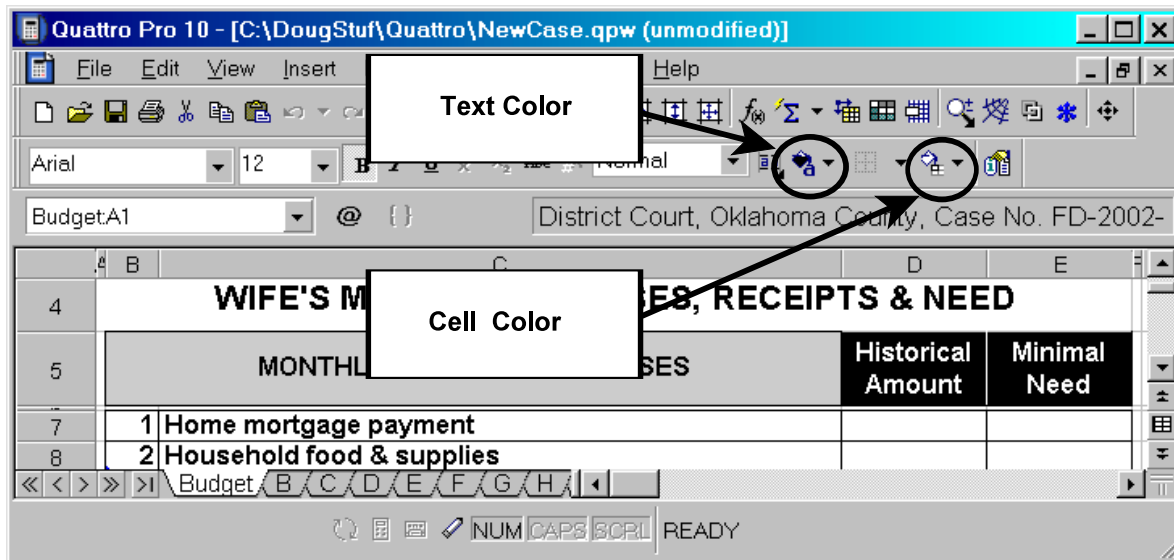


But, note the "Custom" Numeric Format list item. There, you can create your own "custom" formats, including a date format that would present the date as "April 14, 1997", as shown here.

Using a date column can come in very handy if you want to do a sort by date, so that items are organized by date if you want them to be.

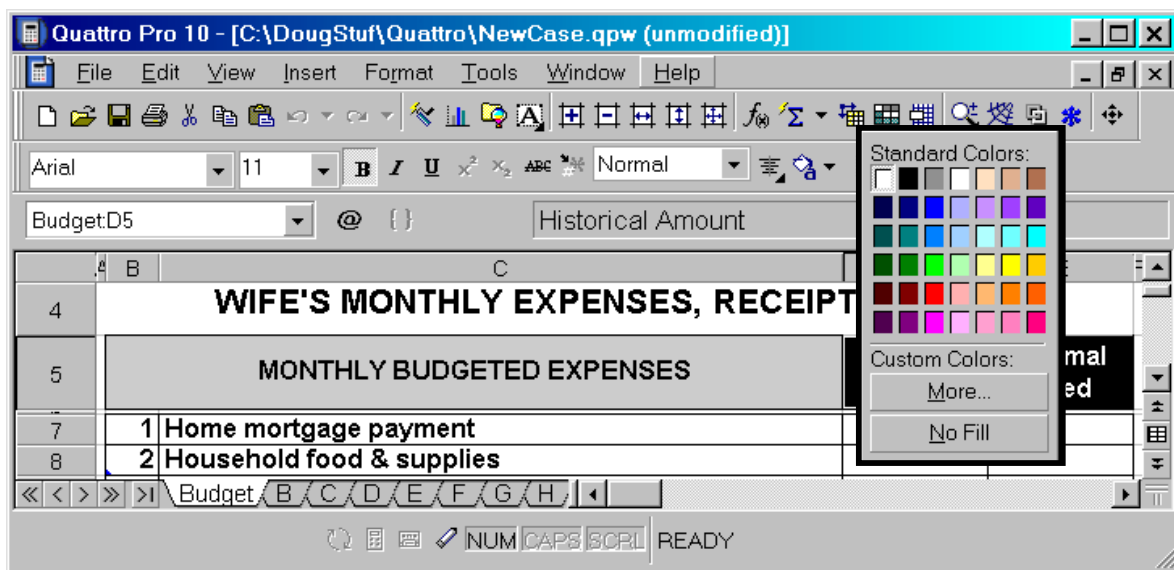
Although you may not have need for the "Date" stuff in a Temporary Order hearing all that much, if you have something like a check record to use as an exhibit, and want to make an exhibit based upon such data, you might.

Using Font and Cell Color: Two icons in the toolbar haven't been discussed: Text Color and Cell Color. The icons look like this:



In the above picture, “Monthly Budgeted Expenses” (not totally visible) used the Cell Color icon to select a shade of gray; “Historical Amount” and “Minimal Need” used the Text Color icon to set text color to white, and the Cell Color icon to set the cell color to black. Of course, if you’re planning on printing true color spreadsheets, you might want to use some attractive colors instead.

When you click on the triangle to the right of either the Text Color or Cell Color icon, a color dialog pops up from which you click the color you want (or use “more” for others).

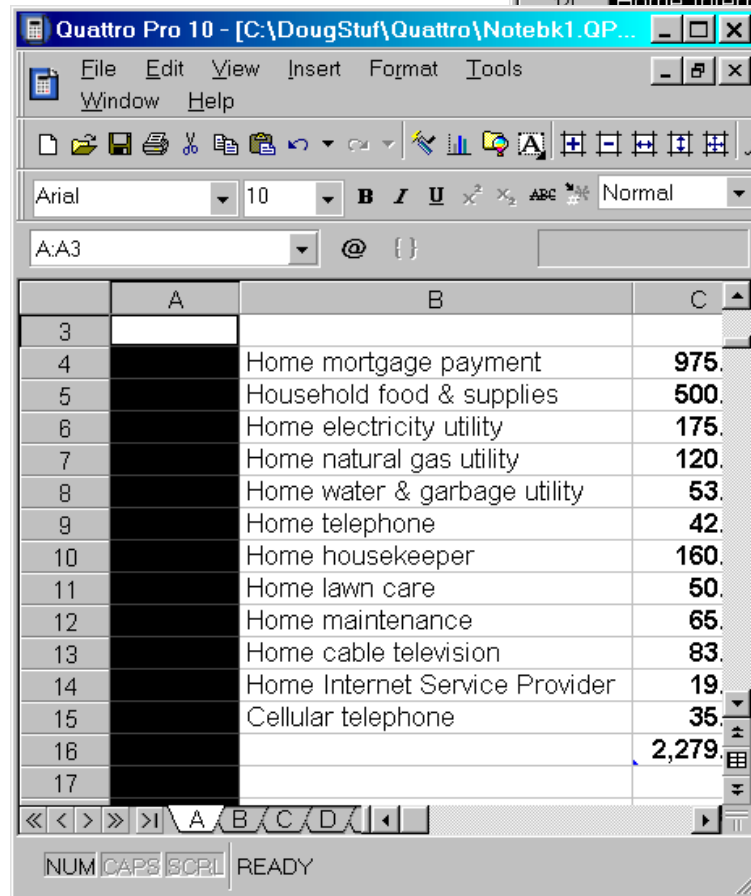
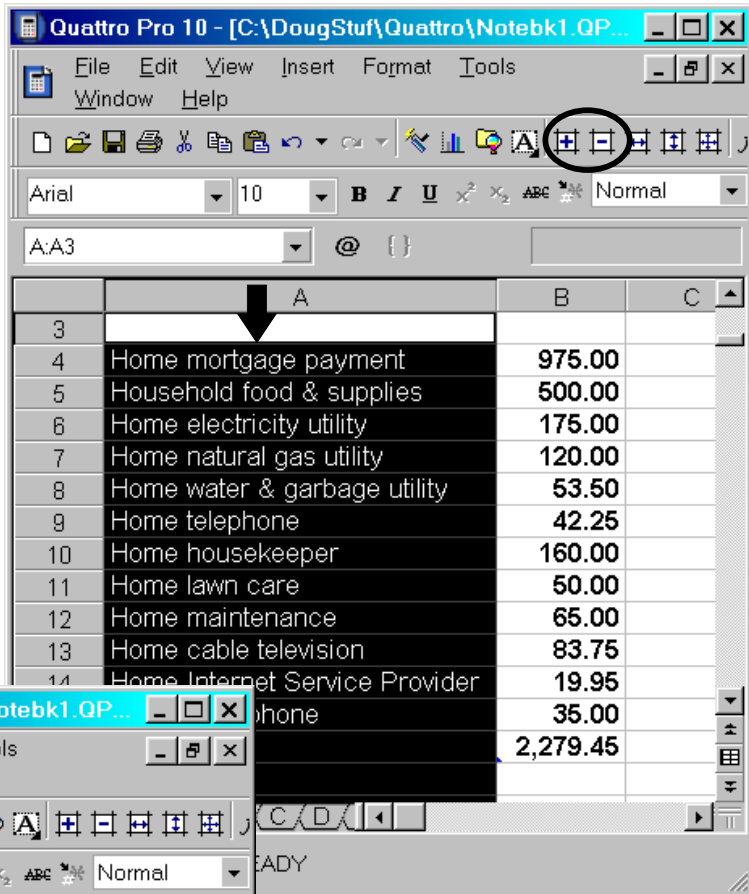


To Insert or Delete Rows or Columns.

Here, I've selected Column A by clicking in the "A" bar. To add a column to it's left, click the plus (+) icon. To delete the column, press the minus (-) icon. It works the same way with rows.

I want to add a column so that I can insert a visual number for each item in the list. So, I'll click the plus (+) icon.

The new column is inserted. It becomes Column A, and the former Column A becomes Column B, former Column B becomes Column C (etc., for each subsequent column).



Inserting rows or columns does not mess up any formulas containing cell addresses you may have entered, unless you used "absolute" cell addresses. Since "relative" cell addresses are used by default, you would have had to intentionally make a cell's address "absolute" (not covered in this paper).

Relative cell addresses are automatically changed.

Using Some Really Really Simple Formulas. Literally hordes of built-in @ formulas are available in Excel and Quattro Pro. I'm going to avoid the hordes and just mention some rudimentary formulas you need to know for sure – using another cell in math functions, @Sum, and @Round.

- **Simple Use of Another Cell.** In one cell, you can simply enter the other cells's name to enter its contents. In Quattro Pro, you must use the =, + or - sign to do that, but I don't if you have to do that in Excel. In Quattro Pro, if cell A5 contains a value of 50, in cell E5 you could type =A5 or +A5 and the displayed value in cell E5 would be 50. Or, you could type -A5 and the value in E5 would be (50), a negative number.

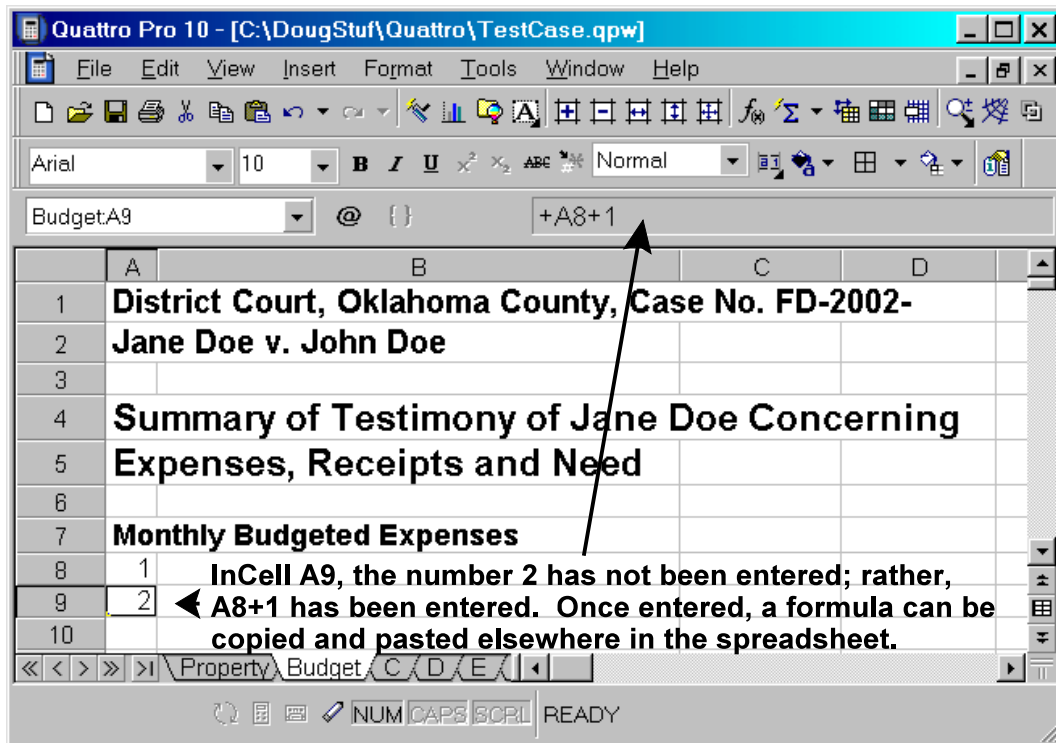
Similarly, you can use multiple cells to perform multiplication or division. So, if cell A5 contains a value of 50, and cell A6 contains a value of 9000, in cell A7:

Entering =A5*A6 in cell A7 would display 450000 in cell A7 (unless you'd formatted cell A7 for commas, etc.)

Entering =A5/A6 in cell A7 would display 0.005555 in cell A7 (unless you'd formatted cell A7 for percentages, etc.)

The asterisk (*) is used for multiplication; the forward slash (/) is used for division; the plus (+) sign is used for addition; and the minus (-) sign is used for subtraction. Duh.

For example, below, I've set up some preliminary headings and I've done some preliminary formatting. In Cell A9, I've entered the simple formula: A8+1.



This simple formula shows how to use the value in one cell as part of a formula in another cell. The formula in Cell A9 will be copied and pasted to many cells in Column A to set the Item # in the spreadsheet.

To copy a cell's content, select the cell and press Ctrl+C or use the Copy icon to paste the contents to the Clipboard.

- **About Copying Cells – Relative and Absolute Cell Addresses.** Without getting too complicated, when you copy the contents of a cell which contain a reference to one or more other cells, you are copying “relative” addresses – so, if the formula in Cell A9 is copied and then pasted to Cell A10, the formula in Cell A10 will be A9+1, not A8+1, and

so on down the line. You can change that and make an address “absolute”, but I’m not getting into that since that’s not needed in the task at hand. Just be aware: Generally, when you copy the contents of a cell which contains a reference to another cell(s), you are copying a “relative” address.

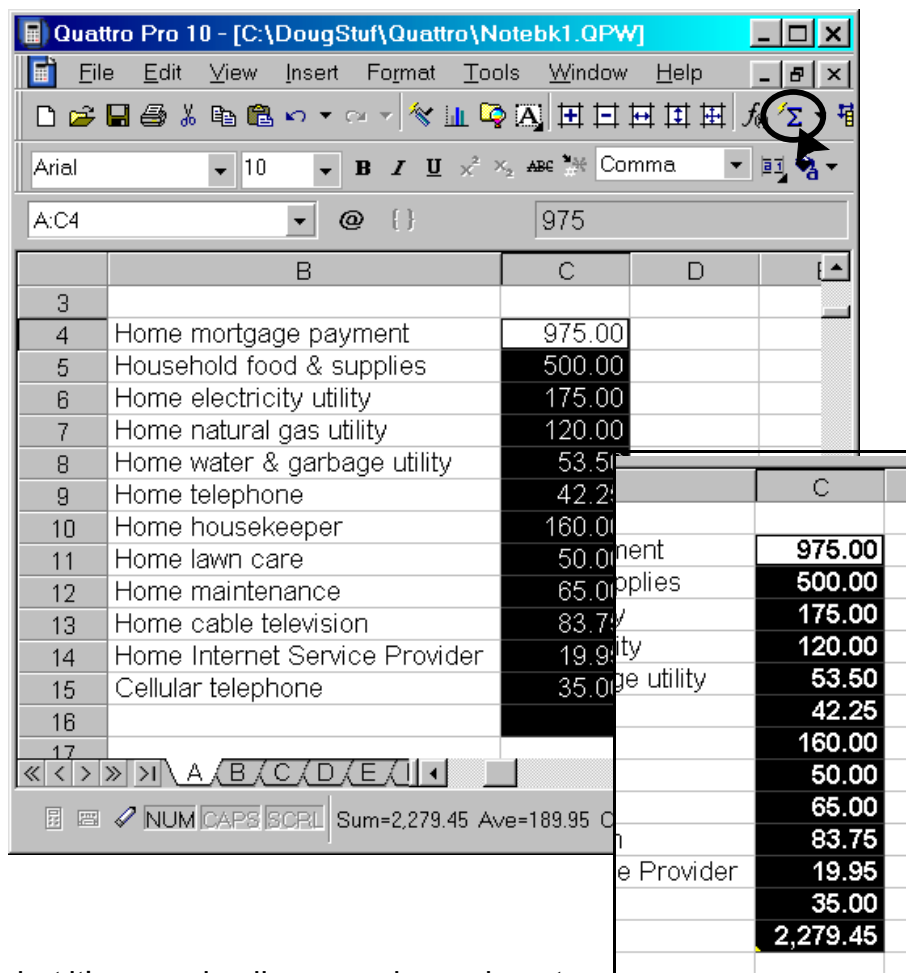
@ Formulas. Hundreds of “@...” predefined formulas are built into both Quattro Pro and Excel. Take a look in your help file in either program for such things. Here, I’m only covering two, @Sum and @Round.

@Sum. It does what it’s name implies, computes the “sum” of a block of other cells. While you can add cells together like this: =A5+A6+A7+A8+A9+A10+A11+A12, @Sum is simpler. In Quattro Pro, the syntax is: @Sum(A5..A12). You could also add the sums of different groups of cells, such as: @Sum(A5..A12) + @Sum(D5..D12), or you could use other math functions in the same way, e.g., @Sum(A5..A12) - @Sum(D5..D12) or @Sum(A5..A12)*E5, where Cell E5 contains a numeric value, such as a percentage. In using math functions, don’t leave behind the principles you learned in your junior high school math. All such rules apply.

Using QuickSum: In Quattro Pro, the Greek “Sigma” icon (Σ) on the toolbar represents another way to quickly get a sum of selected numbers. In Excel, the icon may be different.

Just drag over a group to add. The last cell selected must be empty.

Then, click the Sigma icon. The total is inserted into the last cell, as shown by the cropped picture superimposed over the main picture at the far right.



@Round. It, too, does what it’s name implies, rounds numbers to the rounding point you specify. For practical purposes, in using dollar values as you would in your Temporary Order exhibit, you’ll probably either want to round to whole numbers or 2 decimal points, depending on whether you want whole numbers or if you want to include pennies. It being understood that 100 divide by 3 (100/3)

doesn't really equal 33.33 or 33, but instead equals 33.3 to infinity, it will be useful to use the @Round command so that the totals you use in your @Sum formulas exactly match up. @Round can be used for "line items" or it can be used in conjunction with @Sum. Probably, it's best to use it "as you go" and use it in the particular cells which use math calculations.

For example, we all know that car tags are purchased once a year, and it's not a recurring monthly expense. If the car tag cost is \$275 annually, 275/12 in a cell representing the average monthly expense would result in 22.9166666. If you have a bunch of such formulas in your monthly expense budget, and use @Sum to total all the monthly expenses, chances are good that the total displayed will not exactly match with the displayed numbers for all of the items shown. @Sum(A1..A50) will add the "real" values represented in the referenced cells and round the result to the general format method used. If you're using whole number display format (e.g., Comma(), Currency()) in a column of numbers, which contains several multiplication or division formulas, chances are good that the "displayed" values won't exactly equal the "sum" displayed.

@Round avoids that apparent, but not real, inconsistency. So, if you want to annualize the monthly car tag expense into monthly amounts, use @Round, as follows:

- To round to whole numbers: @Round(275/12,0). The value returned is \$23. The "0" at the end means, "zero" decimal points.
- To round to dollar decimal values: @Round(275/12,2). The value returned is \$22.92. The "2" at the end means "2" decimal points.

This "ends" the discussion about formulas, and it is very very incomplete as to the numerous formulas you can use in spreadsheet software. Built-in formulas help you do amortization schedules, look up values to compute child support, and so many more things. Consider this discussion a simplistic beginning, and not the end of your learning. Use your spreadsheet program's on-line Help file for much more information.

TEMPORARY ORDER SPREADSHEET MODEL. Lawyers all like to do things their own way! That said, use or modify the following spreadsheet model in temporary order hearings involving spousal support if you want, offensively or defensively. It's set up to present a request, but, with modification, it could be used to show a client's inability to pay.

I don't presently know whether the OBA will include this spreadsheet in any Seminar CD Rom. But, I will post it at my website in the "Misc" Family Law Resources area if you want to download it in Quattro Pro or Excel format: <http://www.dougloudenback.com>. I'm rather sure that the simple formulas used will convert to Excel just fine – I'm less sure about the cell formatting (e.g., black on white, etc.). Here, the spreadsheet has been imported into this WordPerfect document (which converts the spreadsheet file into a WordPerfect table). It will look a bit different in its native program.

District Court, Oklahoma County, Case No. FD-2002-0000

Summary of Testimony of Jane Doe Concerning
WIFE'S MONTHLY EXPENSES, RECEIPTS & NEED

MONTHLY BUDGETED EXPENSES		Historical Amount	Minimal Need
1	Home mortgage payment		
2	Household food & supplies		
3	Home electricity utility		
4	Home natural gas utility		
5	Home water & garbage utility		
6	Home telephone		
7	Home housekeeper		
8	Home lawn care		
9	Home maintenance		
10	Home cable television		
11	Home Internet Service Provider		
12	Cellular telephone		
13	Child Care expense for children		
14	Children general school activities		
15	Children school books & supplies		
16	Children school lunches		
17	Children school fees		
18	Children non-school activities		
19	Children subscriptions & books		
20	Children clothing		
21	Children haircuts & cosmetics		
22	Children eating out		
23	Children uninsured prescription expense		
24	Children uninsured doctor expense		
25	Children uninsured dental expense		
26	Children uninsured optical expense		
27	Children general recreation		
28	Children summer camps & trips		
29	Children birthday, Christmas presents		
30	Spouse auto gasoline, oil		
31	Spouse auto maintenance		
32	Spouse auto insurance		
33	Spouse auto tag		
34	Spouse life insurance		
35	Spouse health insurance		
36	Spouse organization expense		
37	Spouse clothing		
38	Spouse haircuts & cosmetics		
39	Spouse work lunches		

MONTHLY BUDGETED EXPENSES		Historical Amount	Minimal Need
40	Spouse eating out		
41	Spouse uninsured prescription expense		
42	Spouse uninsured doctor expense		
43	Spouse uninsured dental expense		
44	Spouse uninsured counseling expense		
45	Spouse general recreation		
46	Spouse vacation, trips		
47	Spouse subscriptions & books		
48	Spouse charitable contributions		
49	Spouse unscheduled miscellaneous expense		
50	Spouse expected income tax on spousal support		
51	Spouse income tax preparation		
52	Spouse Visa card #		
53	Spouse MasterCard #		
54	Spouse Card #		
55	Spouse Card #		
56	Spouse Card #		
57	Spouse Card #		
Total Monthly Budgeted Expenses			

MONTHLY ANTICIPATED RECEIPTS		All Receipts
1	Monthly Gross Income At	
	Federal Income Tax Withheld	
	State Income Tax Withheld	
	FICA Withheld	
	Medicare Withheld	
	Other Withheld	
	Net Monthly Income	
2	Monthly Child Support & Child Care From Husband	
3	Other Monthly Resources	
Total Anticipated Monthly Net Receipts		

WIFE'S MONTHLY NEED FOR SUPPORT		Using Historical Expenses	Using Minimal Expenses
1	Monthly Scheduled Expenses		
2	Monthly Anticipated Net Receipts		
Monthly Deficit Without Spousal Support			