



## Excellence with Excel for Stock Plan Professionals

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**Stock & Option Solutions (SOS) is the leading stock administration staffing, consulting and outsourcing firm within the equity compensation marketplace.**

### SOS People/Staffing

#### **Tactical to senior experienced consultants**

- Day-to-day assistance
- Coverage for vacancies
- Vacation, medical, maternity leaves
- Project assistance
- Backing during high-volume
- Throughout United States

#### **Flexible lengths of assignments**

- Full or part-time assistance
- On-site or remote
- Temp to perm Services

#### **Dedicated call centers**

- Tender offers
- New plan implementations
- High-activity periods

#### **Fulfillment Center**

- Printing & mailing of participant communications

### SOS Projects/Consulting

- Best Practice Assessment / Implementation
- SOS 6039 Full Service Outsourcing/SOS 6039 Xpress
- Equity Accounting Assistance
- Custom Reporting
- Stock Plan Training
- Vendor Analysis & RFP

#### **Transactions**

- Mergers & Acquisitions
- Option Exchanges / Repricings
- Vendor or System Conversions
- IPO (pre and post)

#### **Applications**

- SOS Email Xpress
- SOS Participant Portal
  - Online grant agreements, ESPP Enrollment, confirmation statements, tax information, 6039 consent
- Tender Offer Website
- Consent Website (6039, Proxy)

### SOS Outsourcing

- The first complete outsourcing solution
- Manage some or all aspects of your stock plan administration
- Financial, Accounting & Tax Reporting
- Special Projects



## Disclaimer

- The following discussion and examples do not necessarily represent the official views of **Stock & Option Solutions, Inc.** with respect to any of the issues addressed. Moreover, this presentation and the views expressed by the individual presenters should not be relied on as legal, accounting, auditing, or tax advice. The outcome of any individual situation depends on the specific facts and circumstances in which the issue arises and on the interpretation of the relevant literature in effect at the time.
- Anyone viewing this presentation should not act upon this information without seeking professional counsel and/or input from their advisors.



## Materials Slides

[http://www.sos-team.com/pdfs/Excellence with Excel.pdf](http://www.sos-team.com/pdfs/Excellence_with_Excel.pdf)



## Agenda

Navigation Tips

Other Random Tips

Working with Leading Zeros

Pivot Tables

Helpful Formulas

Charts

Q&A

## Navigation Tips

- Moving around the worksheet and your workbook
  - Get to the end of the row or column FAST
    - Ctrl + Arrow Key
  - Jump to the next worksheet
    - [Ctrl] + [Page Down]
  - Go back to the previous worksheet
    - [Ctrl] + [Page Up]
- Copying your formula down the column
  - Enter your formula in the first cell
  - Click the cell, getting the solid black outline and the + at the bottom right
  - Double click that + sign and the formula will magically copy to the last cell in the column where a row contains data

## Other Random Tips

- **Sorting and Filtering Data**
  - Top row of columns need data (headers)
  - Delete blank row between data and headers
    - Use the Sort and Filter Tools
  - Cautions
    - When sorting, grab all the data to avoid misalignment
      - Ctrl+A once, selects to a BREAK in data
      - Ctrl+A TWICE selects ALL the data in the sheet
    - When copying and pasting from a filtered set of data, you may want to use the “Select All Visible Cells” tool
- Split or Freeze the screen
- Use the tools



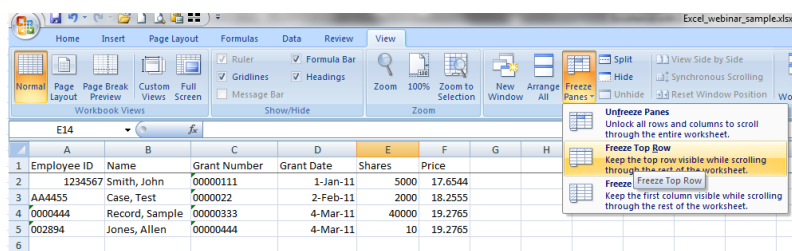
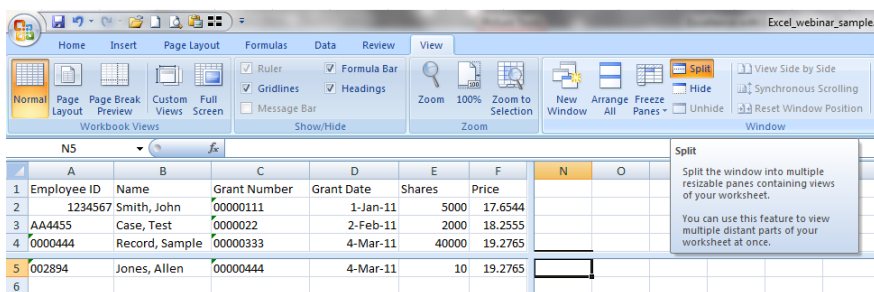
## Filtering

The screenshot shows the Excel interface with the Data tab ribbon selected. The ribbon includes options for 'Sort & Filter', 'Filter', and 'Advanced Filter'. Below the ribbon, a table is displayed with columns: Employee ID, Name, Grant Number, Grant Date, and Shares. The 'Grant Date' column is highlighted, and a 'Date Filter' dialog box is open, showing a list of dates to filter by: (Select All), 2011, January, February, and March. The table data is as follows:

Employee ID	Name	Grant Number	Grant Date	Shares
1234567	Smith, John	00000111	1-Jan-11	5
AA4455	Case, Test	0000022	2-Feb-11	2
0000444	Record, Sample	00000333	4-Mar-11	40
002894	Jones, Allen	00000444	4-Mar-11	



## Splitting and Freezing



## A few more random tips

- Text to Columns
  - Easy to separate combined data
  - Easy to change the format of a column of data
    - Be sure to insert a column or two for space to avoid overriding critical data
- Sum tool in the status bar
  - Highlight data to sum, click the sum tool
- Paste Special
  - Keep your values and not the formula
  - Transpose the data from a column to a row or vice versa

### Text to Column...step 1

Employee ID	Name	Grant Number
1234567	Smith, John	00000111
AA4455	Case, Test	0000022
0000444	Record, Sample	00000333
002894	Jones, Allen	00000444

### Text to Column...step 2

	B	C
	Name	
7	Smith	John
	Case	Test
	Record	Sample
	Jones	Allen

### Sum Tool

Employee ID	Name	Grant Number	Grant Date	Shares	Price	
1234567	Smith	John	00000111	1-Jan-11	5000	17.6544
AA4455	Case	Test	0000022	2-Feb-11	2000	18.2555
0000444	Record	Sample	00000333	4-Mar-11	40000	19.2765
002894	Jones	Allen	00000444	4-Mar-11	10	19.2765

Sum (Alt+=) =SUM(5:18) 74,462.9

### Paste Special

Paste Special dialog box options:

- Paste:  All,  Formulas,  Values,  Formats,  Comments,  Validation
- Operation:  None,  Add,  Subtract,  Multiply,  Divide
- Other:  Skip blanks,  Transpose

## Keeping Leading Zeroes

- Why?
  - Grant numbers
  - Participant IDs
- Save file as .CSV type
- Rename to .TXT
- Open with Excel
- Use Text to Data wizard and set those columns to “text” type instead of general

## Pivot Tables

- Purpose
  - Summarize Data quickly
- Tips
  - Best for END results
  - Data Tips
    - Must have header row
    - Cannot have blank header columns (place an x)
    - Cannot have more than one header row
    - Right click – choices on WHERE to place info
      - Row label



## Pivot Tables

- Selecting data
- Choosing rows and columns
- Drilling down
- Finding the source of the data
  - Options + Change Source Data

## Pros and Cons of Pivot Tables

- Pros
  - Fast and Easy
  - Flexible
- Cons
  - Difficult to “work with” the data
    - You can copy data to another location to work with it, but be sure to note the source
    - Use specific cell references instead of clicking into a cell (gives you “getpivot” which is hard to read)
  - Must “refresh” when data changes

## Pivot Tables

- Uses
  - Endless...
  - Summarize ESPP Contributions by
    - Country
    - Division
  - Forecast restricted stock release dates
    - Number of releases each release date
    - Number of Section 16 employees included
  - Eliminate duplicates
    - One record per participant
    - One record per grant, etc.

## Vlookup()

- Purpose
  - Retrieve data from another source/report
- Syntax
  - `Vlookup(lookup_value, table, column_number, range_lookup)`
  - `Vlookup(option_number, granted_report, 3, FALSE)`
- Tips
  - Remember to count hidden columns
    - Better to unhide all columns before you count
  - Make the LAST column in the table the one you are looking for
    - Then if you “go to far” you will get the #ref error and you know it’s one less

## Index Match

- Why is it “better” than vlookup?
  - VLOOKUP requires a static column reference
  - INDEX MATCH uses a dynamic column reference.
  - If you add or delete columns, the formula still works!
  - Can lookup from left to right, vlookup has to be right to left
- Only THREE columns “involved” in the formula
  - Source for match + lookup column
  - Improves processing speed + smaller file size
  - Fewer errors, “counting columns”

## Index Match

- Syntax:
  - INDEX (Column I want a return value from , MATCH (My Lookup Value , Column I want to Lookup against,0))

## Sumif/Sumifs

- Purpose
  - Sums data based on logical conditions
- Tip:
  - Use sumifs – avoid sumif
    - Syntax is different, helps avoid confusion, sumifs syntax easier to remember
    - Can be easily expanded later, if more criteria needed
  - Can also use pivot tables, but difficult to USE the data
- Syntax
  - =Sumifs(sum\_range, condition\_1\_range, condition\_1\_value, condition\_2\_range, condition\_2\_value)
- Examples
  - Forfeiture Rates
- NOTE: SUMIFS Added in Excel 2007

## \$

- Making references absolute - F4
  - Once, twice, three times
- Keeping column or row references “in tact” when copying formulas
- \$b1
  - Keeps reference to column B, but changes row
- B\$1
  - Keeps reference to row 1, but changes column
- \$B\$1
  - Keeps reference to B1 no matter where it is copied

## Subtracting Dates

- Purpose
  - Determine number of days between two dates
- Syntax
  - =Greater\_Date – Lesser\_Date
- Uses
  - Total Days
    - Vest Date – Expense Begin Date
  - Remaining Life
    - (Expire Date – Report End Date)/365.25

## Comparing Dates

- Purpose
  - Determine if one date is greater or less than another
- Syntax
  - =Date\_A > Date\_B
- Uses
  - Vested?
    - =Today's Date >= Vest Date
      - TRUE = Vested
      - FALSE = Not Vested
  - Forfeited?
    - =vest date > cancel date

## Year()

- Purpose
  - Extract the year from a date
- Syntax
  - =Year(date field)
- Uses
  - Grant Year
  - Forfeited Year
  - Plan Rollforward

## If()

- Purpose
  - Logical evaluation
- Syntax
  - =IF(logical\_test, value\_if\_true, value\_if\_false)
- Uses
  - Avoid Divide by Zero Errors
    - =if(Total Days=0,0,To Date Days/Total Days)
  - Shares Forfeited?
    - If(forfeited, shares granted,0)
  - Forfeiture Rate True Up for Vesting
    - =if(vested, 100%, (1-forfeiture rate)^service period)
  - Non-employee Awards – mark to market until vested
    - =if(vested, vlookup(vest date, market\_values table), vlookup(report end date, market values table))

## Min()

- Purpose
  - Choose the lesser of two or more values
- Syntax
  - =Min(value\_1,value\_2, value\_3, etc.)
- Uses
  - 162(m) Threshold
    - =min(shares proposed, plan maximum setting)
  - Set Highest Possible Value
    - =Min(Weighted Shares Outstanding-Buyback Shares, Weighted Shares Outstanding)

## Max()

- Purpose
  - Choose the greater of two or more values
- Syntax
  - =Max(value\_1,value\_2, value\_3, etc.)
- Uses
  - Never negative
    - =Max(buyback shares, 0)
    - =Max(To Date Days, 0)
  - Minimum Grant Size
    - =Max(Shares Granted,100)
    - Can be enhanced by combining with salary grade, job description, etc.

## And()

- Purpose
  - Evaluate more than one condition
- Syntax
  - =And(condition\_1,condition\_2, condition\_3, etc.)
- Uses
  - Vesting during current period
    - =AND(Vest Date>=Report Begin Date, Vest Date<=Report End Date)

## Weighted Averages

- Multiply Value \* Shares
  - Other value than shares can be used (e.g. “expense”) but shares is most common
- Divide sum of value / sum of shares



## Other

- ISNA() / Iserror()
- To the power of
  - Applying annualized forfeiture rate
- True/false
  - Don't use Yes / No, Anti-dilutive / Dilutive
  - Name the Column "Dilutive" then contents True/False
  - Makes formulas simpler

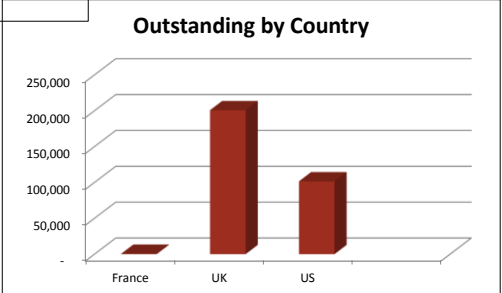
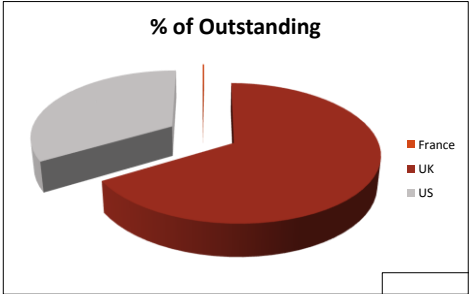
## Concatenate()

- Purpose
  - Combine data in multiple columns
- Syntax
  - Concatenate(cell\_1, cell\_2, etc.)
- Uses
  - Create vest tranche ID
    - Concatenate(grant number, vest date)
  - Combine first/last name
- Tips
  - Add spaces with " "

# Goal Seek (Newer Versions)

- Uses
  - Forfeiture Rates
  - Share Guidelines
  - Incremental Expense
  - # of shares to grant, given expense of X?

# Charts



# Q & A

# Contact Information

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