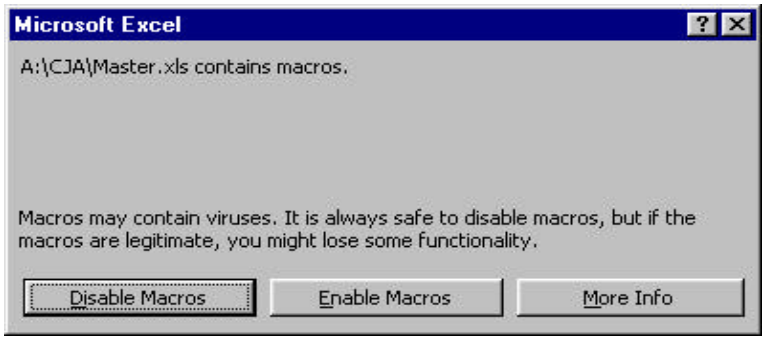
CAPITAL CASE BUDGETING PROJECT

OVER VIEW OF SOFTWARE APPLICATION

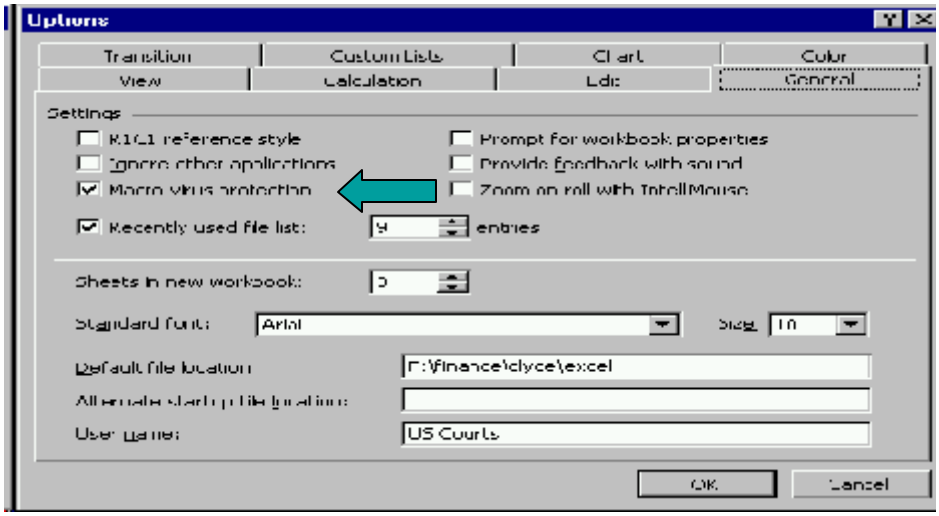
This spreadsheet has been developed to help manage and monitor capital case budgets. It utilizes standard categories, rates, and terminology approved by the 9th Circuit and your District. Through consistent use of this program, the Circuit will be able to better estimate cost and time requirements required to complete the various phases of a capital habeas case.

After the standard order is sent out to begin work on a phase of the case, the court will e-mail the appropriate file to the lead attorney. It is Microsoft Excel-based and requires minimal understanding of the Excel program itself. At the end of this manual, there is a section that provides some basic information about Excel. When the file is opened on your desktop, you may get a message similar to the following:



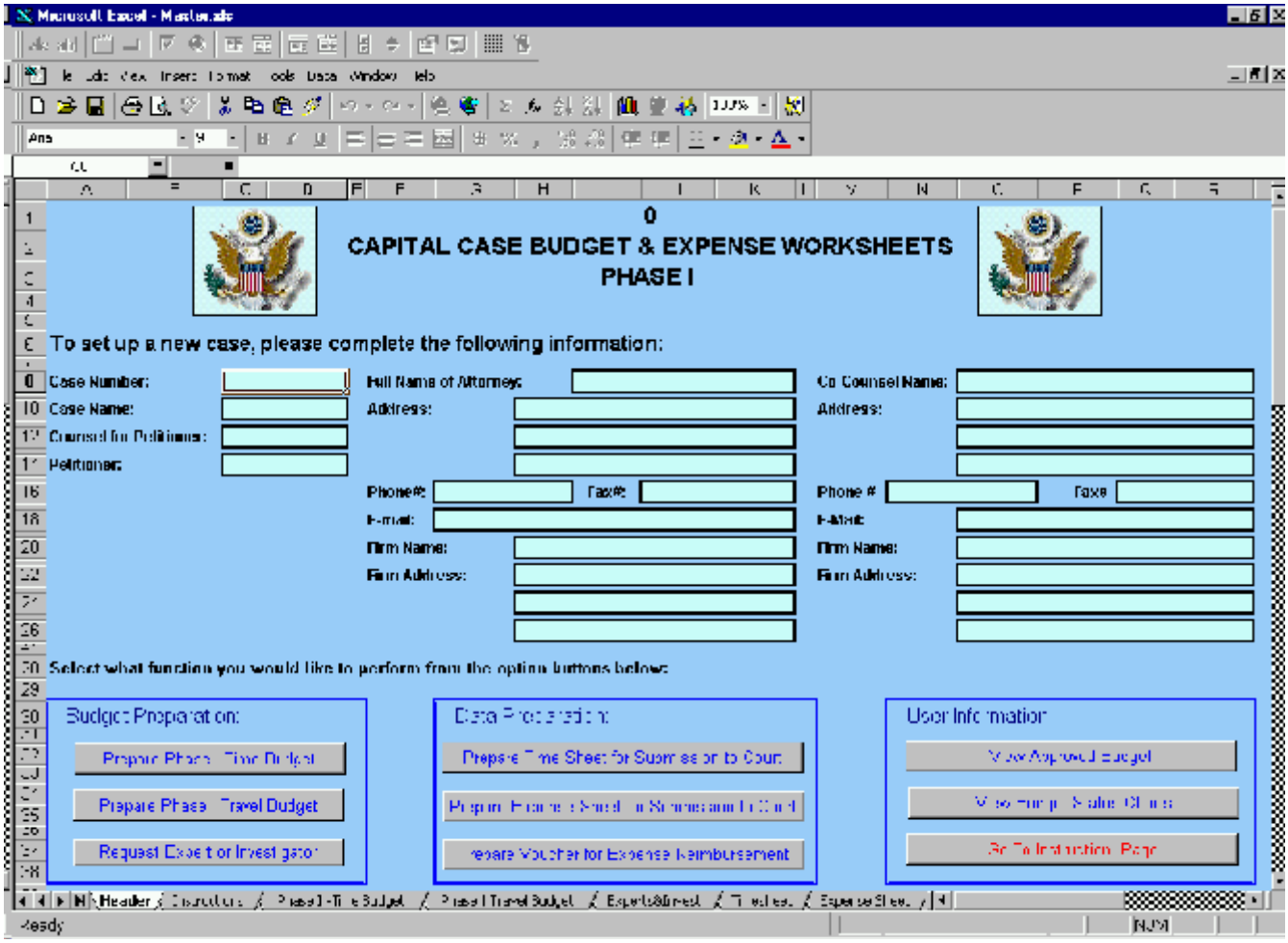
Depending on the security settings of your computer, it may screen incoming files for "macros". Macros are a series of commands and functions that are automatically performed within the program by using shortcut buttons. Viruses are sometimes transferred through macros, so your system may warn you that this program contains macros. This budgeting program is controlled by the court and is considered to be safe from viruses. In order for the program to function properly, select "Enable Macros" if you get this, or a similar message.

The security setting for macros screening is set in the Tools/Options/ General menu in Excel '97 and Excel 2000, the applicable screen is shown below.



Capital habeas cases are divided into four phases. Each phase of the program consists of several sheets that detail different aspects of the costs incurred in that phase and a comparison to budgeted amounts. The program opens on the Header page (shown below). This page has summary information for the case and labeled buttons that direct the user to different sheets within the program. Each subsequent sheet has a "Navigation" box that will always allow the user to either return to this header page or to the relevant section of the instruction page. The various sheets are listed on tabs along the bottom edge of the illustration below.

On each sheet, when attorney data is required to be entered into the spreadsheet, the field will be shaded in light blue. Fields that are shaded in a rust color and unshaded "Authorized" columns are for the court to fill in. Generally, all other fields will be locked, to prevent inadvertent entries into restricted areas of the program, where formulas and links cannot be changed. You will get an error message if you try to enter data into a locked field.



There are a total of eleven sheets in the program. Some court and attorney input is required on most of the sheets. The sheets in the spreadsheet are as follows:

- **Header** - This sheet gathers summary information and provides directional buttons to other areas of the spreadsheet. The attorney should fill this out when preparing the initial budget.
- **Instructions** - This page offers brief instructions to the user for each sheet in the spreadsheet.
- **Phase I Time Budget** - This sheet asks for the proposed number of hours for each attorney and

paralegal in each of the categories provided. The court fills in the "authorized" columns.

- **Phase I Travel Budget** - This sheet asks for the proposed number of hours required and the associated travel expenses for attorneys and paralegals. Again, the court fills in the "Authorized" columns.
- **Experts & Invest** - This sheet asks for an estimated rate/hour, estimated hours, and summary information for the experts expected to be used in this Phase. The court fills in the "Authorized columns. Expert Type is selected from a drop-down list.
- **Timesheet** - This sheet gathers detailed hours spent by the lead attorney or co-counsel by date and by category. It provides a rollforward budget balance at the top of the spreadsheet. It also allows the court to make adjustments at the bottom of the spreadsheet.
- **Expense Sheet** - This sheet gathers detailed expense information –both travel and general expenses. It also allows the court adjustments at the bottom of the spreadsheet and provides rollforward budget balances at the top of the sheet.
- **Voucher** - The voucher (CJA Form 30) is automatically filled in, except for the light blue fields. These are filled in by the attorney and are often facilitated by drop down boxes that make filling in the form easier. The court may sometimes need to print a voucher from the program, if changes are made to the amounts submitted by the attorney.
- **Admin** - This sheet is primarily for the court and circuit administrators. It summarizes each area of the budget, comparing proposed, authorized, and actual expenses. It offers a detailed snapshot of how we stand on the budget. Attorneys do not fill in any information here.
- **Charts** - This sheet offers a visual snapshot of how the actual costs of the case are progressing compared to budget. There is no data entry required by anyone.
- **Court Use** - This sheet is to be used by court personnel only. It contains information that drives the formulas in the spreadsheet. None of this information should be changed, except for initial entries into the rust-shaded boxes at the top.

Getting Set Up

The court initiates the budgeting process by entering some basic case information and the required set-up items on the "Court Use" page. The spreadsheet will then be forwarded to lead attorney. The lead attorney on the case will complete the basic information on the header page for the case, and the three budgeting worksheets–Time Budget, Travel Budget, and Expert/Investigator Budget (these will be explained in greater detail). Once those are complete, the attorney will send the file electronically to the court, either as an attachment to an e-mail or on disk. (E-mail is preferred, due to the size of the file).

Once the file is sent, attorneys may want to archive this file, as any new time and expense will be entered on the updated form that they will receive back from the court. If there is a need to record time and expenses before they get the updated file, they may use a blank file from the court's website, and then copy and paste the information into the updated file when you do receive it. (Instructions will be provided)

The court will review the budget and the Judge on the case will make adjustments to your proposed budget where necessary. The adjusted budget will be entered in the "Authorized" columns by the court. The court will then return the file to the lead attorney electronically. This file will serve as your authorized budget and serve as the mechanism for you to report your time and expenses to the court on a periodic basis.

Each time you submit time and expenses, you will send the file electronically to the court. It will import the detailed time and expense information and return the file to you for your next submission. Each time the court imports your data, all of the cumulative budget information will be updated, so you should always have a current picture of where you stand on the budget.

Phase I Time Budget

The lead attorney on each capital case must complete the Phase I Time Budget, both for work hours and for admin. expenses. To complete the work hours budget, click on the"Prepare Phase I Budget" button on the header page. The program will automatically take you to the appropriate area in the spreadsheet. Again, you only need to fill in information for fields shaded in light blue. All other fields should be locked and will give you an error message if data is entered.

Enter your estimate of the number of hours (rounded to nearest 1/10th of an hour) that the case will require in each of the categories listed, both for you, co-counsel, and any paralegals that may be assisting in the case. Again, exact hours are not known, but best estimates must be made for budgeting purposes.

Activities	Hours for Lead Counsel		Hours for Co-Counsel		Hours for Paralegal		Total Cost	
	Proposed	Authorized	Proposed	Authorized	Proposed	Authorized	Proposed	Authorized
Attend Case Mgmt. Conference(s)								
Prepare Case Mgmt. & Budget Plan for Phase I (Including CCEF); Prepare CM&BP for Phase II								
Assemble / Review Record								
Assemble Client File / Consult with Prior Counsel								
Correspond/Consult w/ Client/Client's Family								
Consultations with Investigator(s) and/or Expert(s)								
Consult with Co-Counsel / Resource Counsel								
Legal Research/Prepare Pleading(s) on Preliminary Matters (if any)								
Other								
Total								

At the bottom of the table, fill in the estimated administrative expenses that you anticipate for this Phase (in the light blue box). These expenses include fax and telephone charges, copy, postage, and fed-ex expenses. Once you have completed this worksheet, return to the header page.

Total Miscellaneous non-travel expenses incurred and/or anticipated for this phase (e.g. copying, postage, telephone/fax): 1,000.00 **Authorized Amount:** 900.00

Phase I Travel Budget

The lead attorney on each capital case must complete the Phase I Travel Budget for travel time & expenses. To complete the travel budget, click on the"Prepare Phase I Budget-Travel Budget" button on the header page. The program will automatically take you to the appropriate area in the spreadsheet. Again, you only need to fill in information for fields shaded in light blue. All other fields should be locked and will give you an error message if data is entered.

Enter the travel hours anticipated, by category, that the team will use, along with anticipated travel expenses. Each line of the travel budget should have a brief description of the purpose and nature of the travel, along with the number of trips anticipated. The table will reference the rate/hour set by the court. Once the table has been completed, return to the header page.

PHASES I CASE MANAGEMENT AND BUDGET FORM--TRAVEL ONLY

(Include Costs Already Authorized and /or Incurred)[1]

Case Number: _____

Case Name: _____

Counsel for Petitioner: _____

Activities	Description and Purpose of Travel	Hours Required for Travel – Proposed			Hours Required for Travel – Authorized			Travel Expense (Hotel, Airfare, Transportation, etc.)		Total Travel Cost	
		Lead	Co-Counsel	Paralegal	Lead	Co-Counsel	Paralegal	Proposed	Authorized	Proposed	Authorized
Client Meetings / Conference(s)	Meeting/Interview of Client	2.0	2.0					80		80	0
Prepare Case Mgmt. & Budget Plan / Prepare Litigation Plan / Prepare Work Plan for Phase I										0	0
Assemble / Review Record										0	0
Assemble Client File / Consult with Prior Counsel	Meet/consult with Prior Attorney	2.0	2.0					40		40	0
Correspond / Consult with Client / Family										0	0
Consultation with Investigator / Mitigation Specialist(s)										0	0
Consultation with Co-Counsel / Resource Counsel										0	0
Legal Research / Prepare Proposition for Preliminary Motion(s) / Brief(s)										0	0
Other										0	0
Total		5	5	0	0	0	0	120	0	120	0

Preparing the Expert/Investigator Budget

To complete the Expert/Investigator Budget, click on the "Request Expert or Investigator" button on the header page. The program will automatically take you to the appropriate area in the spreadsheet. This sheet works similarly to the first two. The "Expert Type" column has a dropdown menu to assist in the selection of the proper expert wanted. The name of the expert is needed, along with the anticipated rate/hour and the anticipated hours and expenses needed for this phase of the case.

DISTRICT OF IDAHO
EXPERT & INVESTIGATOR REQUEST FORM & BUDGET

EXPERT TYPE	Name of Expert	# OF HOURS		HOURLY RATE		ESTIMATED EXPENSES		TOTAL BUDGET	
		Proposed	Authorized	Proposed	Authorized	Proposed	Authorized	Proposed	Authorized
Investigator	[illegible]	0.0		75.00		200.00		200.00	0.00
Psychologist	[illegible]	4.0		100.00				400.00	0.00

Once these three budget pages have been completed, submit the file electronically to the court. The proposed hours and expenses will be reviewed by the Judge and any adjustments deemed appropriate will be made. The adjusted budget will be entered into the authorized columns and will become the authorized budget from that point.

The file will be returned electronically to the lead attorney with all of the budget information populated. From that point on, the file becomes a tool to record actual hours and expenses and a simple means of reporting them to the court. A managerial by-product of the file will be a comparison of actual amounts expended to the authorized budgets on an on-going basis. There is also an automated CJA 30 voucher that requires very little input, since it populates as hours and expenses are recorded on the time and expense sheets.

Time Sheet

The time sheet page records attorney time spent in the various categories associated with this phase of the case. In the date/description column, list the date the hours were used, along with any brief description considered necessary. Hours should be input in tenths of an hour increments in the appropriate corresponding category. Attorneys should not share the time sheet with each other or with paralegals. Every participant should use their own time sheet to record and submit their time.

It is very important that you indicate at the top of the time sheet if you are the lead attorney or co-counsel. The program will keep a running total of how many hours you have used and how many are left in the budget. The program will total the hours in all columns and rows automatically.

PHASES I TIME SHEET

Case Number: _____
Case Name: _____
Counsel for Petitioner: _____

Note: Before Entering or Importing Data, Select Role in Case------>

Lead Attorney | Co-Counsel

Date / Description	Attend Case Mgmt. Conference(s)	Prepare Case Mgmt. & Budget Plan for Phase I (including CCEP); Prepare for Phase II	Assemble / Review Record	Assemble Client File / Consult with Prior Counsel	Correspond/Consult w/ Client/Client's Family	Consultations with Investigator(s) and/or Expert(s)	Consult with Co-Counsel / Resource Counsel	Legal Research/Prepare Pleading(s) on Preliminary Matters (if any)	Other	Travel in All Categories	Totals
Authorized Budget	6.0	7.0	6.0	6.0	5.0	3.0	6.0	15.0	3.0	0.0	62.0
Hours Used-Lead Attorney	1.0	5.0	6.0	4.0	3.0	3.0	6.0	9.0	4.0		41.0
Hours Used-Co-Counsel											
Hours Left to Use	7.0	2.0	2.0	2.0	2.0	2.0	2.0	6.0	4.0	9.0	38.0
4/1/03	1.0	2.0	1.0								4.0
4/2/03		2.0	2.0								4.0
4/3/03				4.0							4.0
4/6/03											
4/8/03			1.0		3.0						4.0
4/9/03			1.0			4.0	4.0	2.0			11.0
4/10/03							2.0	3.0	1.0		6.0
4/20/03		1.0	1.0								2.0
4/27/03						2.0					2.0
4/28/03								4.0	3.0		7.0

If you run out of rows to enter your time, there is an "Add Additional Rows" button at the bottom of the page that will insert an additional 25 rows for additional data. Once all time has been entered, follow the instructions at the bottom of the sheet. Remember that this data will be electronically sent to the court, so do not delete any information before the file is sent.

In the lower portion of this sheet there is a section for the court to make adjustments to the time submitted, if deemed necessary. An example of this might be if time is claimed in an area that was specifically restricted by the judge in the case management conference. There is also a section where attorneys can record time spent on the case that they either cannot, or do not wish to be compensated for and have the time charged against the budget.

You should print a copy of every completed time sheet for your records. Once the court receives the file, they will have the responsibility to review the data. Once the time sheet is complete, you can verify the accuracy of the hours on the voucher sheet, and then proceed to the expense sheet.

Expense Sheet

The expense sheet is where attorneys record their travel and administrative expenses. The miscellaneous case data at the top, along with the authorized budget will automatically carryforward from other parts of the spreadsheet. On the light blue lines, enter the date, description and amount of each expense. As expenses are listed, they will be added to the "Expended to Date" total at the top of the sheet, and will reduce the "Amount Available to Use" amounts. Similar to the Time Sheet, the Judge has an area at the bottom of the sheet to make any adjustments considered necessary. These adjustments will also calculate into the rollforward totals at the top of the sheet.

		Travel Expenses	Other Expenses
	Authorized Budget	425.00	300.00
	Expended to Date	275.00	49.00
	Amount Available to Use	150.00	251.00
Date	Description	Amount Spent	Amount Spent
1/3/03	Travel to Boise for Conference-Air, Taxi	275.00	
1/3/03	Fax and Copy Expenses		35.00
1/9/03	Long Distance		14.00

An instruction box similar to the one below appears at the bottom of the Time, Expense and Voucher Sheets. After entering all of the expense data, review the Voucher Sheet to ensure that the expenses are complete and accurate. Once the Expense Sheet has been completed, you will probably want to print a copy of the Expense Sheet for your records. Again, remember that this file will be sent electronically to the court, so please do not delete or change any data that you want to be part of the electronic file. When satisfied with the Expense Sheet, proceed to the Voucher.

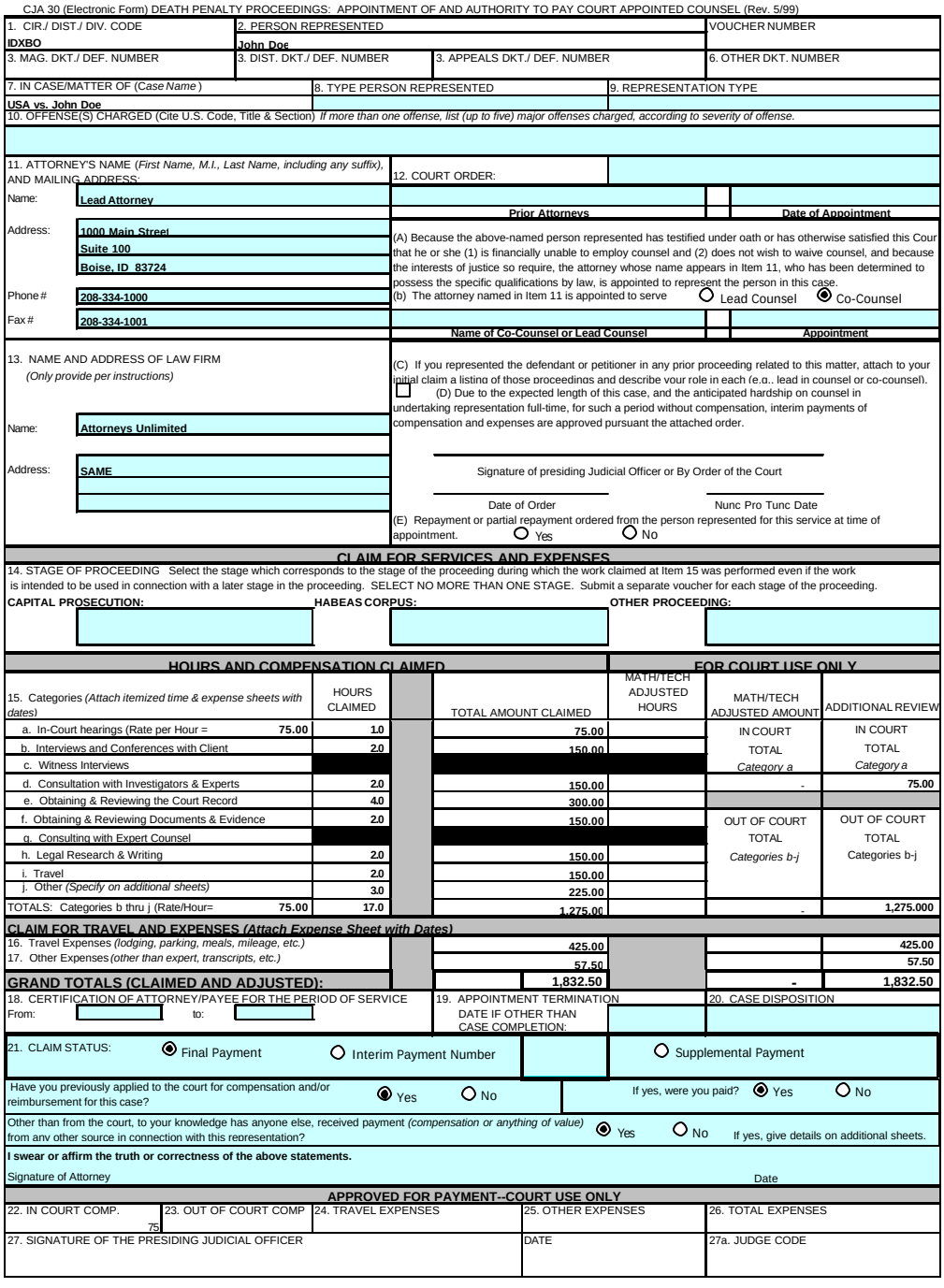
Please follow these steps:

1. Enter detail expenses to be claimed, including date, description and amount.
2. Review the voucher to ensure that the expenses trasferred properly.
3. Once you have verified the data, print a copy of this expense sheet but DO NOT clear data.
4. Proceed to voucher.

Voucher

The automated CJA30 voucher contained in the program is designed to minimize attorney input. Many of the fields contain drop-down boxes to aid in the selection for that field. As in other areas of the spreadsheet, the fields that require your input will be shaded in light blue.

All of the actual time and expense data entered on the time and expense sheets carry forward to the voucher. Also, much of the general case data entered on the header screen carry forward to the voucher.
If adjustments to time and expenses need to be made before submission to the court, these changes must be made on the Timesheet and Expense Sheet**, not on the voucher itself.**



CJA 30 (Electronic Form) DEATH PENALTY PROCEEDINGS: APPOINTMENT OF AND AUTHORITY TO PAY COURT APPOINTED COUNSEL (Rev. 5/99)

1. CIR./ DIST./ DIV. CODE	2. PERSON REPRESENTED		VOUCHER NUMBER
IDXBO	John Doe		
3. MAG. DKT./ DEF. NUMBER	3. DIST. DKT./ DEF. NUMBER	3. APPEALS DKT./ DEF. NUMBER	6. OTHER DKT. NUMBER

7. IN CASE/MATTER OF (*Case Name*)	8. TYPE PERSON REPRESENTED	9. REPRESENTATION TYPE
USA vs. John Doe		

10. OFFENSE(S) CHARGED (Cite U.S. Code, Title & Section) *If more than one offense, list (up to five) major offenses charged, according to severity of offense.*

11. ATTORNEY'S NAME (*First Name, M.I., Last Name, including any suffix),* AND MAILING ADDRESS:

Name: Lead Attorney

Address: 1000 Main Street
Suite 100
Boise, ID 83724

Phone # 208-334-1000

Fax # 208-334-1001

12. COURT ORDER:

Prior Attorneys		Date of Appointment

(A) Because the above-named person represented has testified under oath or has otherwise satisfied this Cour that he or she (1) is financially unable to employ counsel and (2) does not wish to waive counsel, and because the interests of justice so require, the attorney whose name appears in Item 11, who has been determined to possess the specific qualifications by law, is appointed to represent the person in this case.

(b) The attorney named in Item 11 is appointed to serve ○ Lead Counsel ◉ Co-Counsel

Name of Co-Counsel or Lead Counsel		Appointment

13. NAME AND ADDRESS OF LAW FIRM
(Only provide per instructions)

Name: Attorneys Unlimited

Address: SAME

(C) If you represented the defendant or petitioner in any prior proceeding related to this matter, attach to your initial claim a listing of those proceedings and describe your role in each (e.g., lead in counsel or co-counsel).

☐ (D) Due to the expected length of this case, and the anticipated hardship on counsel in undertaking representation full-time, for such a period without compensation, interim payments of compensation and expenses are approved pursuant the attached order.

Signature of presiding Judicial Officer or By Order of the Court

Date of Order

Nunc Pro Tunc Date

(E) Repayment or partial repayment ordered from the person represented for this service at time of appointment. ○ Yes ○ No

CLAIM FOR SERVICES AND EXPENSES

14. STAGE OF PROCEEDING Select the stage which corresponds to the stage of the proceeding during which the work claimed at Item 15 was performed even if the work is intended to be used in connection with a later stage in the proceeding. SELECT NO MORE THAN ONE STAGE. Submit a separate voucher for each stage of the proceeding.

CAPITAL PROSECUTION:	HABEAS CORPUS:	OTHER PROCEEDING:

HOURS AND COMPENSATION CLAIMED				FOR COURT USE ONLY		
15. Categories *(Attach itemized time & expense sheets with dates)*	HOURS CLAIMED		TOTAL AMOUNT CLAIMED	MATH/TECH ADJUSTED HOURS	MATH/TECH ADJUSTED AMOUNT	ADDITIONAL REVIEW
a. In-Court hearings (Rate per Hour = 75.00	1.0		75.00		IN COURT TOTAL *Category a*	IN COURT TOTAL *Category a*
b. Interviews and Conferences with Client	2.0		150.00			
c. Witness Interviews						
d. Consultation with Investigators & Experts	2.0		150.00		-	75.00
e. Obtaining & Reviewing the Court Record	4.0		300.00			
f. Obtaining & Reviewing Documents & Evidence	2.0		150.00		OUT OF COURT TOTAL *Categories b-j*	OUT OF COURT TOTAL Categories b-j
g. Consulting with Expert Counsel						
h. Legal Research & Writing	2.0		150.00			
i. Travel	2.0		150.00			
j. Other *(Specify on additional sheets)*	3.0		225.00			
TOTALS: Categories b thru j (Rate/Hour= 75.00	17.0		1,275.00		-	1,275.000

CLAIM FOR TRAVEL AND EXPENSES *(Attach Expense Sheet with Dates)*

16. Travel Expenses *(lodging, parking, meals, mileage, etc.)*		425.00			425.00
17. Other Expenses *(other than expert, transcripts, etc.)*		57.50			57.50
GRAND TOTALS (CLAIMED AND ADJUSTED):		1,832.50		-	1,832.50

18. CERTIFICATION OF ATTORNEY/PAYEE FOR THE PERIOD OF SERVICE	19. APPOINTMENT TERMINATION DATE IF OTHER THAN CASE COMPLETION:	20. CASE DISPOSITION
From: to:		

21. CLAIM STATUS: ◉ Final Payment ○ Interim Payment Number ○ Supplemental Payment

Have you previously applied to the court for compensation and/or reimbursement for this case? ◉ Yes ○ No — If yes, were you paid? ◉ Yes ○ No

Other than from the court, to your knowledge has anyone else, received payment *(compensation or anything of value)* from any other source in connection with this representation? ◉ Yes ○ No If yes, give details on additional sheets.

I swear or affirm the truth or correctness of the above statements.

Signature of Attorney Date

APPROVED FOR PAYMENT--COURT USE ONLY

22. IN COURT COMP.	23. OUT OF COURT COMP	24. TRAVEL EXPENSES	25. OTHER EXPENSES	26. TOTAL EXPENSES
75				

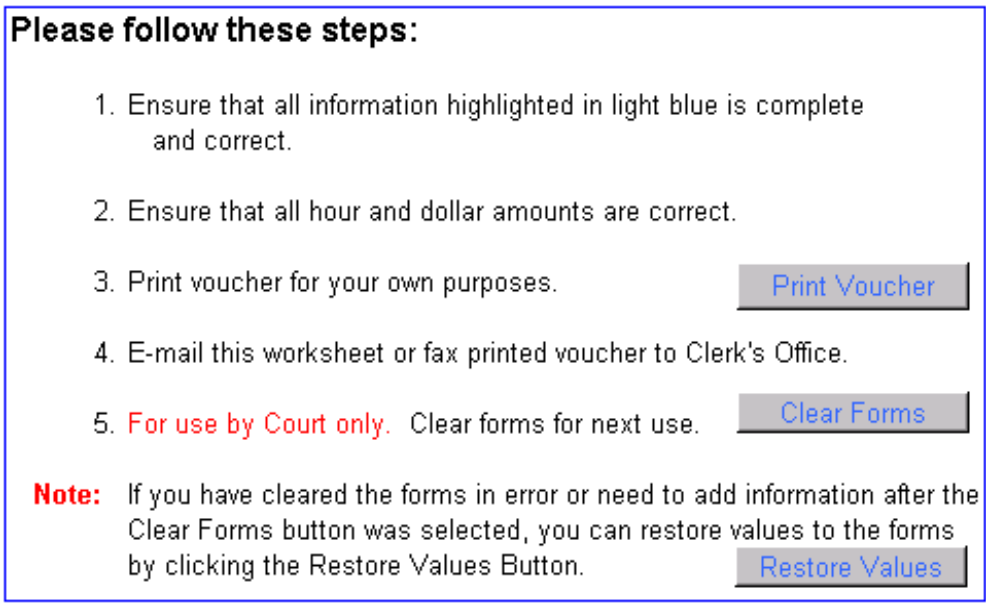
27. SIGNATURE OF THE PRESIDING JUDICIAL OFFICER	DATE	27a. JUDGE CODE

Voucher (Cont.)

Once you have completed the voucher information and reviewed it for accuracy, you may print the voucher for your records. Also, many courts will require that you sign the voucher and submit the signed voucher to the court, along with your electronic file submission to the court.

If the Judge in the case makes any adjustments to the time and expense figures, these adjustments will automatically be incorporated into the "Additional Review Column" on the far right column on the voucher. The Court Administrator will then print an adjusted voucher for final submission for payment.

Important Note: The "Clear Forms" button at the bottom of the voucher sheet, in the Instructions box, is only for court use. Selecting this button will clear all of the data that you have entered on the time and expense sheets. If that button is inadvertently selected, click on the "Restore Values" button, also in the instruction box, to restore the deleted information, as shown, below.

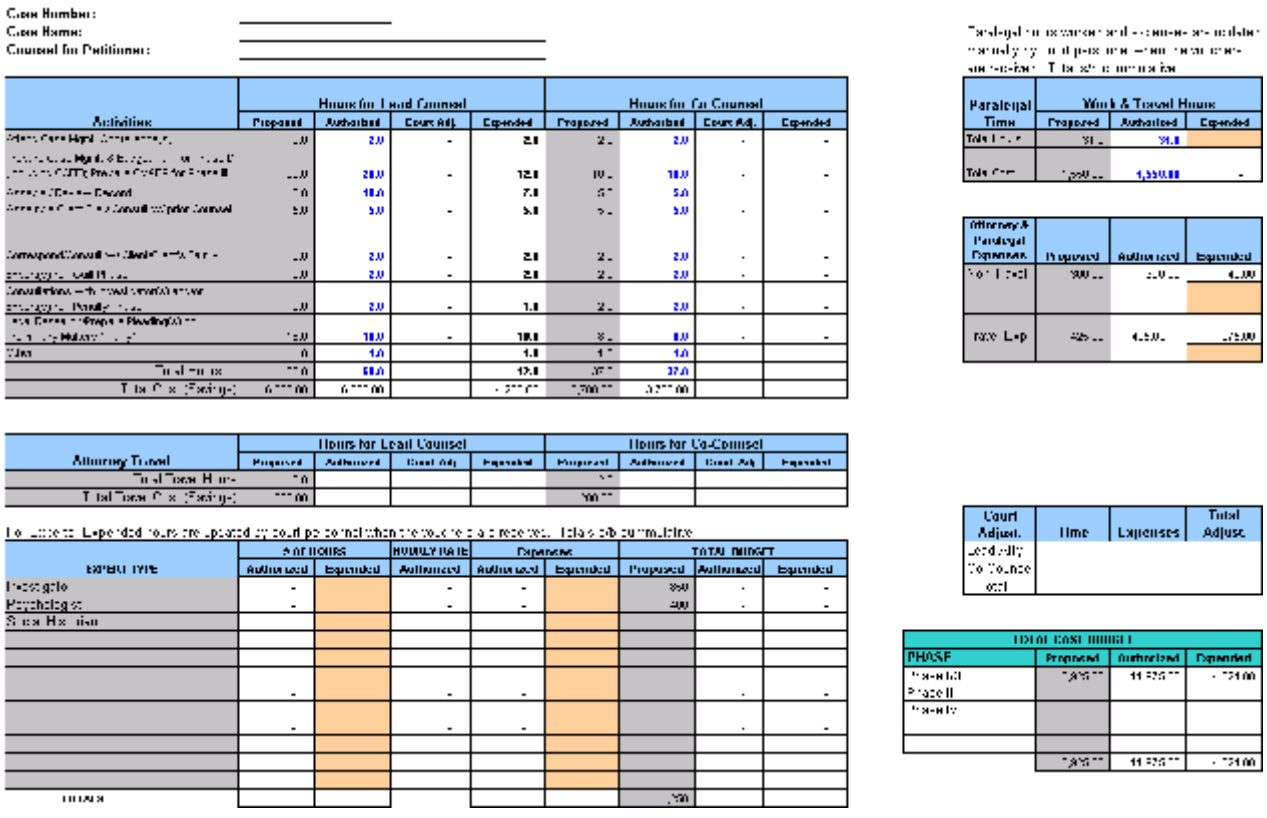


Budget Summary

The budget summaries are on the sheet tab labeled “Admin”. From the attorneys’ standpoint, this sheet is informational only. It summarizes the various parts of the budget for this Phase of the case and makes comparisons between the proposed, authorized, and expended hours and amounts, as well as listing any adjustments made by the Judge. These tables may alert you when certain areas of the budget are fully expended and may require action on your part. The court uses this information to monitor the progress of the case, but also to gather statistical data to compare to other cases and to use in reporting to the Administrative Office.

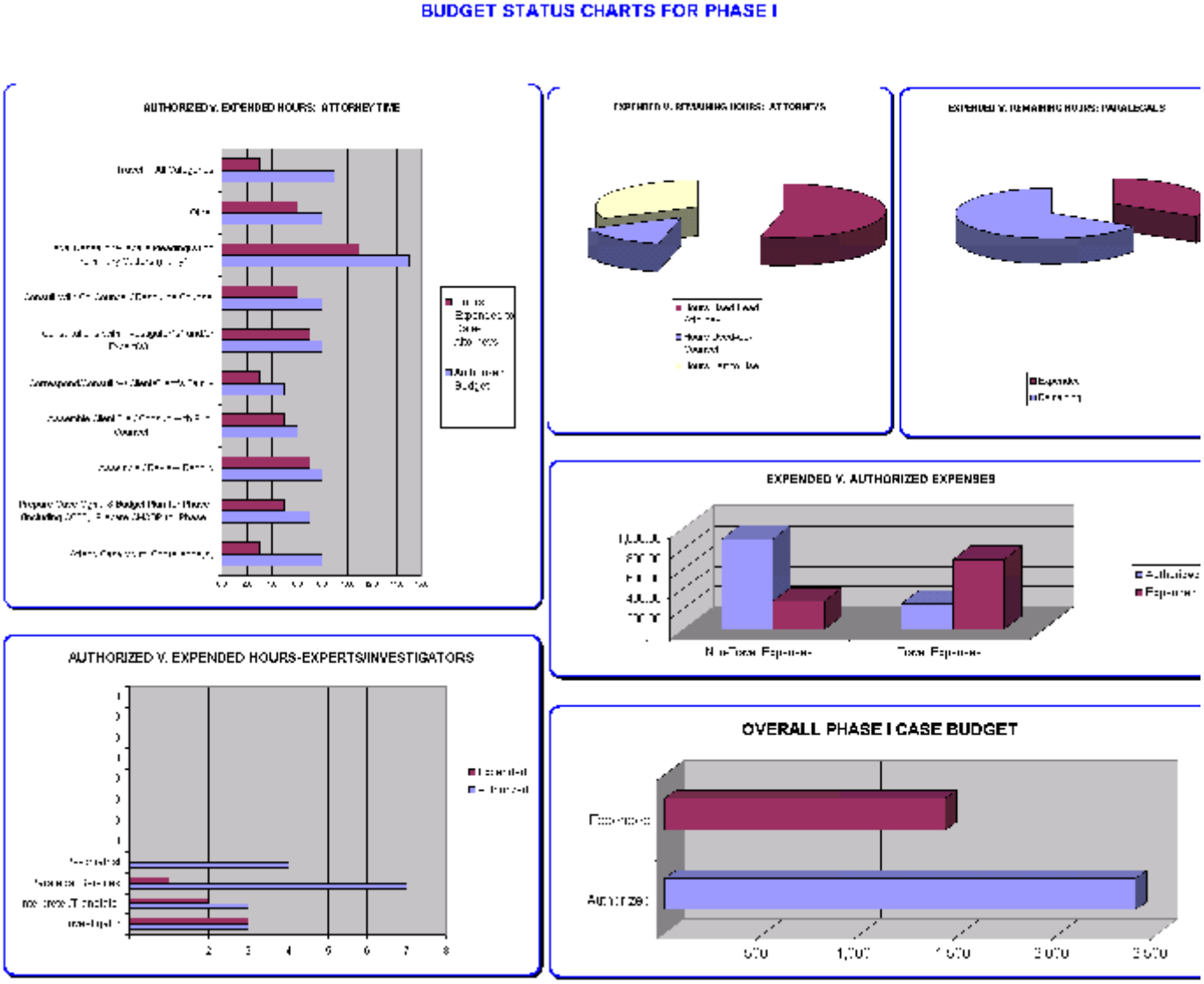
Paralegals are not expected to report time and expenses in such detail. Their time and reimbursable expenses will be submitted to the court and the Court Administrator will manually update these amounts in the rust-shaded areas on the Admin Sheet. The same is true for experts and investigators.

The Admin Sheet also accumulates totals from other Phases of the case as the case progresses. It also highlights the adjustments made by the court during the course of Phase I & II. The individual boxes incorporate any court adjustments in their individual totals, but the “Court Adjust.” box totals those adjustments by themselves.



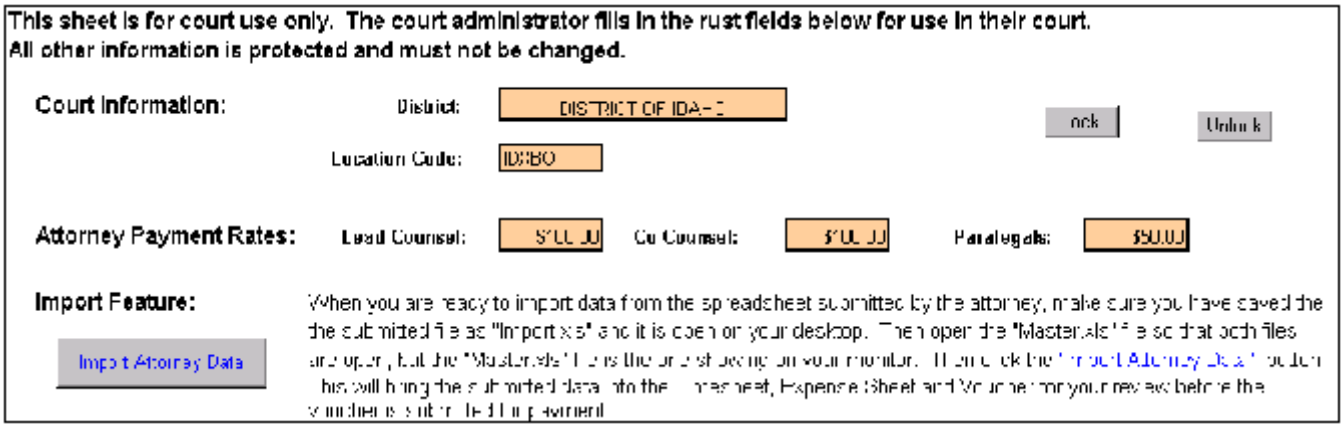
Charts

The Charts Sheet is fairly self explanatory. It takes information from the Admin Sheet and illustrates it graphically. This offers a quick snap-shot of how the case is progressing from a budget standpoint.
There is no attorney input required on this sheet. It is informational only. A portion of that sheet is shown below:



Court Use

This sheet is strictly for court use and requires no attorney input. It does not contain any useful information for the attorney. The court sets the authorized rates/hour established for the District and enters other District information.

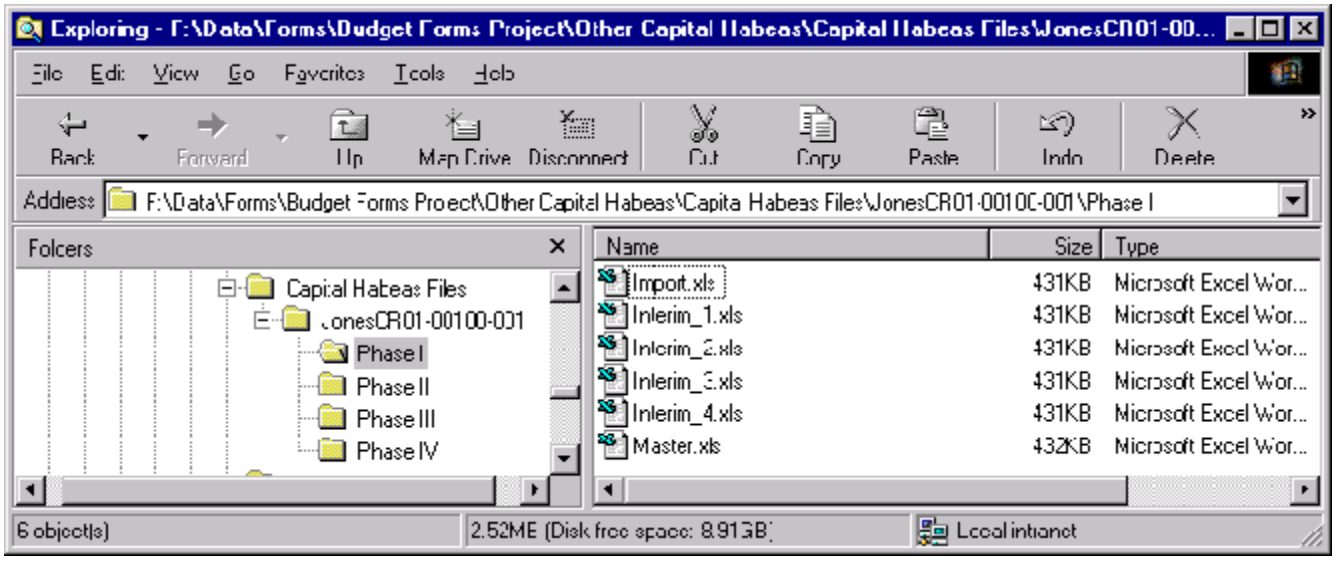


This sheet also contains the process for importing the data submitted by the attorney into the court's master record for processing and review.

FILE MANAGEMENT

The file management of these budgets by the court is critical. The court is responsible for maintaining a "Master" spreadsheet on each case, and on each phase within a case. Once the original budget is approved by the court, it becomes the Master. As time and expenses are submitted to the court, the court will update the Master and return an updated "Interim" file to the attorney. The interim files will be numbered sequentially as the Phase progresses. It is recommended that both the court and counsel maintain an archive copy of each interim file.

A typical case file organization might look like the image below. As submissions are made to the court, it saves each new submission as a completed interim file before it imports the data into the Master, so it has an unaltered, archived copy of the attorney's submission. After the interim file is saved, a copy of it is saved as "Import". This is necessary to import the data into the Master. Only one import file is kept by the court and is written over with each new submission.



Once the import process has been completed by the court, the updated Master file is saved in order to save the imported data. A copy of the Master is also saved as the next interim file and is forwarded to the attorney for the next submission of time and expenses.

Again, while attorneys will determine their own file management system, it is recommended that, at a minimum, a copy of the original budget and each interim submission be archived by each attorney.

NOTES ABOUT MICROSOFT EXCEL

Microsoft Excel was selected as the program to drive this budgeting software because it is widely available and is Windows based. The files created in Excel are managed in the same way on your computer as are Word Perfect and Microsoft Word files. The files are easy to manage, easy to attach to e-mails, and are easily accessible via the internet. Excel Version 97 and up will be compatible with this program.

A working knowledge of Excel is not necessary to use these budget spreadsheets. Since most areas of the spreadsheets are password protected, normal Excel functions, such as adding rows and columns, adding and editing formulas, and adding text areas is not allowed. A basic knowledge of windows functionality should be enough for a user to work successfully with this program. Excel is menu driven and has helpful icons like other popular windows-based programs.

Excel spreadsheets are also referred to as "Workbooks". This is because it allows the use of multiple sheets or pages that interact with each other. As described earlier in this Guide, this budgeting spreadsheet utilizes many sheets to make the budgeting process more clear and user-friendly. You can move from page to page using the built-in navigational buttons, or by selecting the desired sheet from the tabs across the bottom of the spreadsheet.

You can move around a sheet by tabbing from cell to cell, using the arrow buttons on your keyboard or moving your cursor directly to a desired cell. It will try to access a protected part of the spreadsheet, you will get the following warning:

Just click on "OK" and move to an authorized cell in the sheet. The formats and settings should already be set for optimal use and you should not attempt to change those settings.

Because so much of the data entry will be numerical, it is suggested that you use the number lock on your

keyboard so that your number pad will function like a calculator. This will probably make data entry more efficient and accurate.