

## Share ledger spreadsheets

The two spreadsheet templates provided can be used to help you keep track of your share investments. As mentioned in the course, you can ask your stockbroker or accountant to help you keep track of your shares. There are also specialised computer programs available to help you manage your portfolio.

These two spreadsheet templates, 'Investment Record' and 'Asset Statement' are designed as a guide only. They are not designed to be an exhaustive portfolio management tool and are provided in good faith.

### Investment record

The Investment Record is used to record details of each share that you invest in. For each company you purchase shares in you may wish to keep a separate worksheet.

In column 1, record the date of purchase which is the date shown on the contract note from the stockbroker.

In column 2, record how many shares were bought.

Columns 3 and 4 are used to give details of transactions other than simple share purchases. These included dividend reinvestment plan shares, bonus shares, share splits and rights issues. You should keep your paper work from these events as they contain information that may be important at tax time.

Column 5 is used to enter the number of shares in this company that you may have sold.

Column 6, *Balance held*, will initially be the same in all columns. This column automatically changes as you add values in columns 2 to 5.

In column 7 enter the *Total cost* of your share purchase, including brokerage, which will be shown on the contract note received from your stockbroker.

Column 8 is used to enter sale price information. This information is multiplied with the data in column 5 to give you a value in column 9, *Gross sale value*. You can enter the value of any sale expenses, such as brokerage, in column 10, to give you the *Net sale value* in column 11.

## Explanation of the values in “*Example XLS*”

### Investment Record for Joe’s BBQ’s Ltd (JBQ)

The first row shows a purchase of 1,000 shares on 1/10/2009. The total cost of the purchase was \$5,100 (column 7). This is made up of the cost of purchasing the shares at \$5.05 each and \$50 brokerage.

### Dividend Reinvestment

Some of the companies you invest in may have Dividend Reinvestment Plans (DRPs). Assume you have elected to participate in the DRP of JBQ. On 7 June 2009 JBQ declared a dividend of 15c per share. Under the DRP you are allocated 30 shares at a price of \$5.00 each. You will record the 30 shares in the Investment Record. Be sure to keep a record of the value of the franking credits attached to dividends paid as part of a DRP, just as you do for cash dividends.

### Share sales

In Column 5, enter details of any sales of shares in this company.

Assume that in August you need to liquidate part of your share portfolio you instruct your broker to sell 500 of your JBQ shares (value in column 5). The balance held column will automatically deduct this number of shares. The sale price is \$5.30 per share. Column 9 will show the gross proceeds from the sale, then enter the brokerage charges in column 10, in this case \$50. This will give you a value in column 11 of your net sale proceeds. Remember that this amount will be subject to Capital Gains Tax so keep your sale details and inform your accountant at tax time.

The last activity recorded in the JBQ share parcel was another delivery of shares via the DRP. In this case the dividend was only 7 cents per share and the number of JBQ shares is 530. This entitles you to 7 shares at a price of \$5.35. Again all paperwork needs to be kept as it may be required at tax time.

This final balance held figure along with the number of securities held in the other two companies in this example portfolio, “Big Bank” and “Little Ripper” can be transferred to the Monthly Assets Statement worksheet.

## Monthly Assets Statement

This spreadsheet can be used to view the potential value of your total share portfolio. You may wish to add other assets to this sheet for a more complete picture of the value of your assets.

The title assumes that you would like to be making monthly asset valuations, but obviously this can be adjusted to weekly, quarterly or half yearly.

Column 1 is where you can put the name of the investment. Column 2 is to input the number of shares in that company you own. These values can be transferred from the *Balance held* column in the Investment Record sheet. To capture a snapshot of the current value of the portfolio you can enter the current market price for those shares in column 3. Column 4 will automatically calculate you gross sale value and all the values in column 4 will be automatically summed in the cell at the bottom right of the sheet.

## Easier than it looks...

Practice, modify the spreadsheets, and get help if you need it. These spreadsheets are not the only way to keep track of your shareholdings. Use them as a starting point to think about how to structure your own record keeping.

***This document is part of the online courses on [www.asx.com.au](http://www.asx.com.au).***