EXPENSES	MONTH 1	<u>MONTH 2</u>	<u>MONTH 3</u>	TOTAL	AVERAGE		
						`	
ADVERTISING	300	125	300	F	F.	<u> </u>	
AUTOMOBILE	450	450	450	F	F		
ACCOUNTING	300	250	300	F	F	AVG	i= E5/3
LEGAL	360	450	360	F	F		
MISCELLANEOUS	120	100	120	F	F		
OFFICE SUPPLIES	300	300	300	F	F		
	90	95	90	<u> </u>	F		
	90	115	90	F	F		
UTILITIES	150	125	150	F	F		
TOTAL	F	F	F	F			
							
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2. TYPE ALL NUMBERS IN COLUMN B.C. & D							
3. ROW 3-BOLD, UNDERLINE AND CENTER THE TEXT							
4. ROW 15- BOLD							
5. IN CELL E5 TYPE THE TOTAL FORMULA =SUM(B5:D5) PRESS ENTER							
6. COPY THE FORMULA IN CELL E5 TO CELLS E6:E15							
7. IN CELL F5 TYPE THE AVERAGE FORMULA =E5/3 PRESS ENTER							
8. COPY THE FORMULA IN CELL F5 TO CELLS F6:F15							
9. IN CELL B15 TYPE THE TOTAL FORMULA =SUM(B5:B13)							
10. COPY THE FORMULA IN CELL B15 TO CELLS C15:E15							
11. SELECT CELLS B15:E15 AND FORMAT WITH A SINGLE TOP AND							
12. DISPLAY THE FORMULAS							
13. GO TO PRINT PREVIEW -PAGE SETUP, PAGE-LANDSCAPE, MARGINS -							
HORIZONTALLY, SHEET- GRIDLINES & ROW AND COLUMN HEADINGS							
14. CREATE A CUSTOM FOOTER- NAME(PICTURE), HOUR, DATE							