



# Lesson Plan

**Supports MOS Certification  
in Excel and Key Applications  
for IC<sup>3</sup> Certification**

Sequential lesson plans:

- \***1. Payroll Matters Part 1**
- 2. Payroll Matters Part 2
- 3. Coordinated Budgets

**Course:** Office Occupations CTE  
**Unit:** Microsoft Office Specialist (MOS)  
 Core Certification - EXCEL 2002  
 AND/OR  
 IC<sup>3</sup> Certification – Key Applications  
**Topic:** Payroll Matters in a Simulated Business  
 Setting - Part 1  
**Timeframe:** 2.5 hours

<b>ESLR</b>	<ul style="list-style-type: none"> <li>X #1 Communicating Effectively</li> <li>X #2 Accessing and Managing Job Related Resources</li> <li>X #3 Setting Career and Life Goals</li> <li>X #4 Accepting Personal Responsibility</li> </ul>	<p><b>California Career Technical Education Model Curriculum Standards: Information Support and Services Pathway</b>  <b>A7.1</b> Know common industry-standard software and its applications.</p> <p><b>Academic Standards: Grades Eleven and Twelve</b>          English Comprehension and Analysis - E2.3; E2.5; E2.6          Demonstrate the use of sophisticated learning tools by following technical directions          Math - Algebra 1 - 13.0          History - Social Science Content Principles of American Democracy and Economics -12.2, 1 and 3</p> <p><b>MOS Certification Standard:</b>  <b>Core Specialist - Excel</b></p> <p><b>IC<sup>3</sup> Certification Standard:</b>  <b>Module 2 Key Applications-Spreadsheet</b>          ■Be able to sort data, manipulate data using formulas and functions and add and modify charts in a worksheet</p> <p><b>All Aspects of the Industry:</b>  <b>Crafting:</b> Shaping the information and values into a product that satisfies identified needs and interests.</p>
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		<ul style="list-style-type: none"> <li>▪ <b>Source Document</b> is the legal document that is used to produce accounting records. In this exercise, the source document is the employee time card.</li> <li>▪ <b>Boilerplate</b> is a term used in the office to describe the parts of a standard form that do not change.</li> <li>▪ <b>Pro-forma</b> literally means “in the manner of.” In business it is used to describe a routine way of doing things. In this lesson, a pro-forma is used to show the way formulas were done in a prior exercise so we can extrapolate on how to do the lesson today. <i>e.g.</i> Not exactly – but, “in the manner of.”</li> </ul>	
<b>Presentation</b>	20 mins.	<p><i>Instructor</i> Assume your Segway shop is drawing a lot of attention because you convinced the LA Sheriffs Dept to use the Segway Personal Transporter on a trial basis. Getting the local paper to do an article on this was a successful promotional scheme. Circulate the Article with a routing slip so all students can initial that they read it. Post the article on the bulletin board.</p> <p><i>Instructor/Participant</i> Distribute and review time cards for three employees prepared and included in this lesson. As owner of the shop, you will prepare a weekly payroll from Sunday through Saturday with all appropriate taxes and other deductions. These are the things you will need to consider when making the payroll records:</p> <ul style="list-style-type: none"> <li>▪ You hired two employees beginning July 1st.</li> <li>▪ You chose a good friend for an assistant manager.</li> <li>▪ You hired a student from your local high school in the ROP CTE program. <ul style="list-style-type: none"> <li>▪ The student can only work from 3:00 to 5:00 on school nights and can only work ten hours per week.</li> <li>▪ Your friend will not come in when the student is working and this will give you someone with you all the time.</li> <li>▪ As owner, you will work every minute the store is open.</li> </ul> </li> </ul> <p><b>Conditions of the employment are:</b></p> <ul style="list-style-type: none"> <li>▪ You are taking a salary of \$1,000 per week.</li> <li>▪ The Assistant Manager and the part-time student earn wages and commission on sales. <ul style="list-style-type: none"> <li>▪ The Assistant Manager is a non-exempt employee.</li> <li>▪ The student will not work enough hours for overtime.</li> <li>▪ Both you and the Assistant Manager are eligible for the Cafeteria plan and have chosen to put \$50 per week into the employer's Flexible Spending Account.</li> <li>▪ The Assistant Manager and part-timer can earn commission on items sold at the store.</li> <li>▪ As required, your employees completed forms W4 for their withholding exemptions.</li> <li>▪ You and the assistant manager filed married with 2.</li> <li>▪ The student filed single with 1 exemption.</li> </ul> </li> </ul>	<p>Article regarding Sheriff's Dept use of Segways. Pages 8 &amp; 9</p> <p>File folder and Routing slip or Bulletin Board and thumb tacks</p> <p>Time Cards Exercise (page 13 = formulas) (page 17 = calculated).</p>



		<p>looking as close as possible to the Gross Pay pages handed out.</p> <ul style="list-style-type: none"> <li>▪ If you did not get the same totals as is in the hand-outs (provided with this lesson plan) use the audit function to trace precedents using the Trace Precedents Button in the formula auditing toolbar.</li> <li>▪ Make your corrections. But make these by correcting your formulas not by copying the answers.</li> <li>▪ If you have problems, request assistance from the instructor.</li> <li>▪ Before printing, check the View/Page Break Preview.</li> </ul> <ul style="list-style-type: none"> <li>▪ If you don't like where the page breaks, drag the bold or dashed line to where you want it.</li> </ul> <p style="text-align: center;">or</p> <ul style="list-style-type: none"> <li>▪ Click on the row where the new page should begin and select insert/page break.</li> <li>▪ To start over, choose insert/remove page breaks.</li> <li>▪ Print and turn in the worksheet.</li> </ul> <p><i>Instructor</i> We now have the gross pay calculations for our three employees and next we will be developing the spreadsheet to calculate the legal deductions from their checks.</p>	
	20 mins	<p>Using a projector, show the following: <i>Instructor/Students</i> Open the Payroll Matters Excel File This exercise is to create a new worksheet named "Payroll"</p> <ul style="list-style-type: none"> <li>▪ Add an additional sheet to the electronic workbook.</li> <li>▪ Right-click any worksheet tab, then click workbook.</li> <li>▪ Click on the Worksheet icon.</li> <li>▪ A new worksheet will appear to the left of where your cursor was placed when you did the Right-click.</li> </ul> <p style="text-align: center;">or</p> <ul style="list-style-type: none"> <li>▪ Click Insert in the menu bar.</li> <li>▪ Then click Worksheet.</li> <li>▪ The new worksheet will be named Sheet 4 by default.</li> <li>▪ Rename the worksheet tab and color code it for visibility.</li> <li>▪ To rename: Double-click on the newly inserted worksheet tab.</li> <li>▪ Type "Payroll" press Enter.</li> </ul> <p>To color coordinate the background on the worksheet:</p> <ul style="list-style-type: none"> <li>▪ Right-click on the Payroll worksheet tab.</li> <li>▪ Click Tab Color.</li> <li>▪ Click on the color of your choice.</li> <li>▪ If you choose a dark color, XP will automatically change the color of the font to white so the print is still visible.</li> </ul>	Teacher's computer with projector
	30 mins	<p>Because you already know how spreadsheets work from prior exercises, see what you can develop on your own from the information you already know.</p> <ul style="list-style-type: none"> <li>▪ Create a spreadsheet that will show all three employees.</li> <li>▪ Enter the employees by name and number</li> </ul>	

	30 mins	<ul style="list-style-type: none"> <li>○ Davis</li> <li>○ Smythe</li> <li>○ Jones</li> <li>▪ Commissions have already been calculated and are: <ul style="list-style-type: none"> <li>○ Smythe 27.50</li> <li>○ Jones 8.37</li> </ul> </li> <li>▪ Make headings for each of the items that will be added to or deducted from gross wages.</li> <li>▪ Create your own pro-forma. (We will be refining it later).</li> <li>▪ Split the screen to work with all columns at the same time. <ul style="list-style-type: none"> <li>○ Place the curser over the split box at the top of the vertical scroll bar until it changes to the Window split pointer =, then drag downward.</li> <li>○ The scroll bar becomes two scroll bars, one for each pane.</li> <li>○ To remove the split, double-click it.</li> </ul> </li> </ul> <p>Unlike Word, in Excel you can also split the worksheet horizontally--it's done the same way. Use the split box to the right of the horizontal scroll bar.</p> <p><i>Instructor/Students</i></p> <ul style="list-style-type: none"> <li>▪ Have those students who are ready to have actual tax rates in the spreadsheet, find the current tax rates.</li> <li>▪ Do this on an individual basis as it takes a bit of finesse to navigate through the government websites to find the correct information.</li> <li>▪ This will encourage the students to finish the spreadsheet on their own because they like accessing the Internet.</li> </ul> <p><i>Students</i></p> <p style="text-align: center;">Find these sites for current rates:  &lt;irs.gov&gt;  Circular E:  Federal Income Tax (FIT)  Social Security Insurance (SSI)  Medicare Tax (MedCar)</p> <p style="text-align: center;">&lt;ca.gov&gt;  Franchise Tax Board (FTB)  State income tax (SIT)  State Disability Insurance.(SDI)</p> <p>When you find the appropriate data, you will make a copy of the downloaded information to document the accuracy and the source of the data you will use in the spreadsheet.</p> <ul style="list-style-type: none"> <li>▪ This will become your research file folder.</li> <li>▪ Select all / Save As / Paste the research into a Word Document.</li> <li>▪ Cite sources of the downloaded information and add any explanations, heading or other data that would assist documenting what you downloaded.</li> <li>▪ Add a header/footer in Word with the student name, date, class and assignment.</li> </ul>	<p>Manila file folders File labels</p> <p>Paper/Printer Teacher in-basket</p>
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		<ul style="list-style-type: none"> <li>▪ Save as "Payroll Tax Research".</li> <li>▪ Print the document to turn in and a copy for each of the students in the class.</li> </ul>	
<b>Closing</b>	20 mins.	<p><i>Instructor</i></p> <ul style="list-style-type: none"> <li>▪ Review the spreadsheets and research done by the students.</li> <li>▪ Explain that the monies deducted from the checks need to be passed on to the appropriate agencies in a timely basis.</li> <li>▪ The employer has additional amount(s) to pay.</li> <li>▪ Federal income tax, Social Security, and Medicare tax is sent to the Federal Government with the employer's portion of Social Security and Medicare tax.</li> <li>▪ State income and State Disability tax are sent to the Franchise Tax Board along with the employer's state unemployment tax assessment.</li> </ul> <p>There is also a Federal Unemployment Tax (FUTA) to be paid by the employer. But because the amounts are small and the payment does not have to be made when the other payroll taxes are transmitted to the federal government, it is not included with this exercise. However, in the real world of employment taxes it is something that needs to be included in your business plan.</p>	
<b>Assessment/ Evaluation</b>	5 mins.	<p>Suggested Rubric: (The value of the points is to show the comparative difficulty and may vary according to the teacher's grading scale.)</p> <ol style="list-style-type: none"> <li>1. BASIC: Payroll spreadsheet boilerplate but no calculated difference between gross and net pay: 10 points</li> <li>2. PROFICIENT: Payroll spreadsheet with one or two payroll deductions accurately calculated: 15 points</li> <li>3. EXPERT: Payroll spreadsheet with three or more deductions accurately calculated: 25 points</li> <li>4. LEADERSHIP: For students who accessed the web to find out the current tax rates: 10 points for each tax rate listed in the Payroll Tax Research printout.</li> <li>5. BONUS: At teacher's option, awarded to students who identify errors and report them to the teacher.</li> </ol>	
<b>Homework</b>	5 mins.	<p><i>Students</i></p> <ul style="list-style-type: none"> <li>▪ Collect a pay-stub belonging to the students or to someone in their family and bring it to class.</li> <li>▪ Scratch out the social security number and address of the employee. (Privacy laws protect them.)</li> <li>▪ Bring these to class for 10 points. These will be used for discussion purposes in future lessons to compare student's real deductions on pay-stubs with what we learned during our assignment today.</li> </ul>	Pay-stubs from home

**Post on Bulletin Board**  
**or**  
**Circulate in a "return to the teacher" file folder**

## **High Tech Security Keeps Passengers**<sup>1</sup>

**By Mary Bender**  
**Staff Writer**

PASADENA — Don't look for the local constables aboard Gold Line trains as they roll through Los Angeles, Pasadena and South Pasadena. Sheriff's deputies will handle policing duties on the new light rail system.

The Los Angeles County Sheriff's Department has had plenty of practice safeguarding train passengers. The department handles transit policing for the Metropolitan Transportation Authority, serving the Metro Blue Line to Long Beach, the Metro Green Line, the Metro Red Line subway and all the agency's bus lines.

In a separate contract, the sheriff's department also polices Los Angeles County portions of the Metrolink rail system.

The department will assign 37 deputies solely to Gold Line duty — some of them in patrol cars, others on motorcycles and bicycles, and even some riding Segway Human Transporters, a two-wheeled, battery-powered device.

Further, the MTA hired 18 civilian fare inspectors for the Gold Line. Carrying the same police radios that deputies use, the fare inspectors will make sure passengers have tickets and comply with the system's rules, said Lt. Mike Parker of the sheriff's Transit Services Bureau.

To get people accustomed to the near-constant presence of trains, deputies — with help from the Pasadena and South Pasadena police departments — this month have been conducting enforcements along the route.

Authorities have written more than 300 tickets at street/rail crossings for stopping on or near the railroad tracks, making unsafe turns and other offenses, Parker said.

"It's not our ... desire to issue a lot of citations. The reason is we don't want anyone to get hurt," said Parker, who is in charge of policing for the Gold Line and MTA's Red Line subway.

"Our message is to stay clear of the railroad tracks. They're no longer dormant," Parker said. "As wonderful a tool as this is for commuters, there is a consequence if you get in its way. But if you stay off the tracks, the train can't hit you."

The Gold Line — with its two underground portions, its bridges, remote stretches and freeway median section — calls for varied patrolling strategies.

During the two overnight hours when trains aren't running, deputies will check the quarter-mile stretch below Old Pasadena, Parker said. They'll also make sure nothing and nobody is inside a 126-yard underground section between the Heritage Square/Arroyo Station and the Southwest Museum Station.

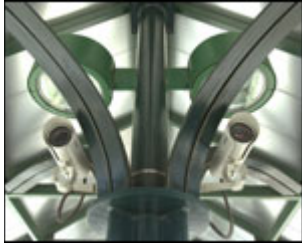
Another chance to check the route is when the MTA runs a northbound "sweeper" train before the start of daily service. "The first train that leaves in the morning is operating at an extremely slow rate of speed, and (deputies) are typically on board that train," Parker said.



Los Angeles County sheriff's deputies Bob Lavoie, left, and Todd Jasper, right, on their Segways at the Highland Park Station. Sheriff's deputies and fare inspectors will use the new Segways, along with motorcycles, bikes and patrol cars to patrol. (Walt Mancini/Staff)

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<sup>1</sup> <pasadnecstarnews.com>



Security cameras at Union Station in Los Angeles. The surveillance equipment was installed at every Metro Gold Line station. (Walt Mancini/Staff)

Authorities think the Gold Line's near-constant service — with a northbound and a southbound train coming every 10 minutes during peak hours — will keep trespassers off the tracks, Parker said.

If problems arise on the train, at the stations or along the route, deputies say passengers should activate the on-board intercom.

Cell phone users, in particular, should report Gold Line problems by calling (323) 563-5000, the sheriff's 24-hour dispatch center, "rather than call 911 and get the highway patrol, or call the local police — who aren't on the train," Parker said.

Surveillance cameras have been installed at all Gold Line stations. Platforms have been designed so that all areas are visible to sheriff's personnel monitoring those cameras — and to riders waiting for their trains, Parker said.

Along with safety issues, deputies will enforce other infractions. During 2002 on MTA's other rail lines, deputies wrote 28,000 citations for offenses including fare evasion, eating, drinking and playing loud music, Parker said.

All are violations of the California Penal Code, not just MTA's rail system rules. "It's one of our tasks to ensure these quality-of-life issues, so we have a clean ride as well as a safe ride," Parker said.

Boarding a train without purchasing a ticket carries a maximum \$250 fine, so fare inspectors will be posted on the station plazas to alert passengers before they even get to the platform.

As for food and drink, sealed containers can be carried aboard but not opened or consumed. "It's not a dining car," Parker said.

Riders don't want to experience "the shock ... that comes from getting a citation from a sheriff's deputy for eating a cheeseburger," he said.

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	A	B	C	D	E	F	G	H	I	J	K	L	M
	Employee 1	in	out	hours	Employee 2	in	out	hours	in	out	hours	Total	Cumulative
1	Employee 1												
2	June 30, 2002	11.00	18.00	=C2-B2									
3	drag	9.00	21.00	copy	July 1, 2002	9.00	15.00	=G3-F3	17.00	21.00	=J3-I3	=H3+K3	=L3
4		9.00	21.00	drag		9.00	15.00	copy	17.00	21.00	copy	copy	=L4+M3
5		9.00	21.00			9.00	15.00		17.00	21.00			copy
6													
7		11.00	18.00			11.00	15.00		17.00	18.00			
8		9.00	21.00			9.00	15.00		17.00	21.00			
9	Total	11.00	18.00		Total	11.00	18.00		17.00	21.00			autosum
10													autosum
11	Employee 3	in	out	hours									
12													
13	July 1, 2002	15.00	17.00	=C13-B13									
14	drag	15.00	17.00	copy									
15		15.00	17.00										
16		15.00	17.00										
17		15.00	17.00										
18		15.00	17.00										
19	Total												autosum

	A	B	C	D	E	F	G	H	I
1	Weekly Time Sheet								
2	Employee No.	1							
3		Regular Hours	Hourly Rate	Regular Salary	OT Hours	OT Hourly Rate	OT Salary	Total Salary	
4	Date								
5									
6	Copy/Paste from time sheet		N/A	N/A	N/A	N/A	N/A	N/A	N/A
7		Copy	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8		Paste	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9		Special Values	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10		from	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11		time	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12		sheet	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13		<u>autosum</u>				Effective rate	=H13/B13	\$1,000.00	
14									

15 Weekly Time Sheet

16	Employee No.	2	Regular Hours	Hourly Rate	Regular Wages	OT Hours	OT Hourly Rate	OT Wages	Total Wages
17									
18	Date								
19									
20	Copy paste from time sheet								
21	Copy	12.25	calc < 8	=C\$21*1.5	=SUM(D21,G21)				or =D21+G21
22	Paste	copy C21	calc < 8	copy F21	copy				copy
23	Special Values		calc < 8						
24	from	=C\$21*2		=C24					
25	time	copy C21	calc < 8	copy F21					
26	sheet								
27	autosum		autosum		autosum		autosum	\$ autosum	
28			Total hours	=B27+E27				C# =D27+G27	

Note:

When you copy in the total hours (Copy/Paste Special/Values) from the time sheets, do not copy the column sum. Doing so will keep the total hours in column B. You will need to manually calculate hours per day that are more than 8, so that the overtime hours are correct. When you put the hours over 8 in column E, you will need to change the hours in column B to 8. After the adjustments for the overtime hours, the sum of columns B and E will equal the total hours per the time sheet. Check your work before going on.

29 Weekly Time Sheet

30 Employee No. 3

31	Regular Hours	Hourly Rate	Regular Wages	OT Hours	OT Hourly Rate	OT Wages	Total Wages	
32 Date								
33								
34	Copy paste from time sheet							
35	Copy	7.25	=B35*\$C\$35				=SUM(D35,G35)	
36	Paste	copy C35	copy				copy	
37	Special Values							
38	from	=\$C\$35*2						
39	time sheet	copy C35						
40								
41 Total	autosum		autosum				\$ autosum	
42								

Weekly Time Sheet

Employee No. 1

Date	Regular		Hourly		Regular		OT		OT		Total
	Hours	Rate	Rate	Hours	Hours	Salary	Hours	Hourly Rate	Salary	Salary	
June 30, 2002	7.00	N/A						N/A			-
July 1, 2002	12.00	N/A						N/A			-
July 2, 2002	12.00	N/A						N/A			-
July 3, 2002	12.00	N/A						N/A			-
July 4, 2002	7.00	N/A						N/A			-
July 5, 2002	12.00	N/A						N/A			-
July 6, 2002	7.00	N/A						N/A			-
	<u>69.00</u>							<i>effective rate</i>	14.49	\$	<u>1,000.00</u>

Weekly Time Sheet

Employee No. 2

Date	Regular Wages	Hourly Rate	Regular Wages	OT Hours	OT Hourly Rate	OT Wages	Total Wages
June 30, 2002	8.00	12.25	98.00	2.00	18.38	36.75	134.75
July 1, 2002	8.00	12.25	98.00	2.00	18.38	36.75	134.75
July 2, 2002	8.00	12.25	98.00	2.00	18.38	36.75	134.75
July 3, 2002	5.00	24.50	122.50	-	24.50	-	122.50
July 4, 2002	8.00	12.25	98.00	2.00	18.38	36.75	134.75
July 5, 2002	7.00	12.25	85.75	-	18.38	-	85.75
			8.00	52.00	Hrs, Total, Pay \$	747.25	

Weekly Time Sheet

Employee No. 3

Date	Regular Hours	Hourly Rate	Regular Wages	OT Hours	OT Hourly Rate	OT Wages	Total Wages
June 30, 2002	2.00	7.25	14.50				14.50
July 1, 2002	2.00	7.25	14.50				14.50
July 2, 2002	2.00	7.25	14.50				14.50
July 3, 2002	2.00	14.50	29.00				29.00
July 4, 2002	2.00	7.25	14.50				14.50
July 5, 2002	2.00	7.25	14.50				14.50
July 6, 2002	2.00	7.25	14.50				14.50
	<u>10.00</u>						<u>\$ 87.00</u>

Employee 1	in	out	hours	Employee 2	in	out	hours	in	out	hours	Total	Cumulative
June 30, 2002	11.00	18.00	7.00									
July 1, 2002	9.00	21.00	12.00	July 1, 2002	9.00	15.00	6.00	17.00	21.00	4.00	10.00	10.00
July 2, 2002	9.00	21.00	12.00	July 2, 2002	9.00	15.00	6.00	17.00	21.00	4.00	10.00	20.00
July 3, 2002	9.00	21.00	12.00	July 3, 2002	9.00	15.00	6.00	17.00	21.00	4.00	10.00	30.00
July 4, 2002	11.00	18.00	7.00	July 4, 2002	11.00	15.00	4.00	17.00	18.00	1.00	5.00	35.00
July 5, 2002	9.00	21.00	12.00	July 5, 2002	9.00	15.00	6.00	17.00	21.00	4.00	10.00	45.00
July 6, 2002	11.00	18.00	7.00	July 6, 2002	11.00	18.00	7.00			-	7.00	52.00
			69.00								52.00	

Employee 3	in	out	hours
July 1, 2002	15.00	17.00	2.00
July 2, 2002	15.00	17.00	2.00
July 3, 2002	15.00	17.00	2.00
July 4, 2002	15.00	17.00	2.00
July 5, 2002	15.00	17.00	2.00
July 6, 2002			10.00

PROOF TOTAL	2	3
52.00		
10.00		
62.00		
69.00		
7.00	delta	1

= June 30th when only he worked

## EXCEL BASIC VOCABULARY

Row	Horizontal line of cells
Column	Vertical line of cells
Cell	The intersection of a column and a row in a datasheet.
Value	The numbers in a cell. Can be used for calculation. Excel recognizes as a value when it is a number or when it begins with + - / * = @ # \$ %. (These values are right aligned by default.)
Formula	An equation or combination of values, cell references and operators that calculate a result in the cell containing the formula.
Label	Text or numbers that are not used in calculations. e.g. Date, time, inventory numbers etc. Using a ' before a number changes it from a Value to a Label. When a cell contains both numbers and text, Excel recognizes this as a Label. (Labels are left justified by default.)
Functions	Predefined formulas that perform simple to complex calculation. Excel has over 200 functions.
Workbook	The entire Excel file with the .xls extension.
Worksheet	Subdivisions of the Workbook
Cell Reference/Address	Column letter and the row number
List	A collection of data organized in columns or rows that you can filter or sort. This is the Excel equivalent of a linear database.
Style	A collection of formats that are saved and applied as a group to format workbooks.