Teacher Resource Sheet
Double-Entry Accounting

ENTERPRISE Village

1. Making a Deposit Entry in the Check Register

A beginning balance of $5.50 is in this customer's account. When a deposit is made, "Deposit" is entered on the next white line. Note the "+" sign at the top of the "Deposit/Credit" column that indicates the deposit amount should be added to the balance. The deposit is added to the current balance in the "Balance" column, and the new balance is $10.00.

Record all charges or credits that affect your account							
Number	Date	Transaction Description	Payment / Debit(-)	✔	Fee	Deposit / Credit(+)	Balance $ 5.50
		Deposit				4 | 50	+ 4 | 50
							10 | 00

2. Deducting a Check in the Check Register

When a check is written, the payee is entered on the white line and the amount is entered under the "Payment/Debit" column and again under the Balance column. The minus sign under Payment/Debit indicates that the amount should be subtracted from the previous balance. Then the new balance is entered. You might recommend that citizens use the + and - signs for new entries.

Record all charges or credits that affect your account							
Number	Date	Transaction Description	Payment / Debit(-)	✔	Fee	Deposit / Credit(+)	Balance $ 10.00
		Deposit				4 | 50	+ 4 | 50
							14 | 50
123	2/22	**Dollar Zone**	5 | 00				- 5 | 00
							9 | 50

Stavros Institute

Teacher Resource Sheet
Endorsing Paychecks

Before depositing a check, it must be endorsed. To endorse a check, write your name in cursive on the back of the check at the same end as "Pay to the order of."

Enterprise Village Times   **19606**

Date: *January 25, 2022*

PAY TO THE   *Melissa Simson*   **$** 5.00

Five and 00/100   DOLLARS

Bank of America
Enterprise Village
Pinellas County, Florida

NOT NEGOTIABLE
SAMPLE—VOID
DO NOT CASH

For   *payroll*   *Donald Walker*

[:000 000:]   12345678   19606:]

ENDORSE HERE   *Melissa Simson*

DO NOT WRITE OR STAMP BELOW THIS LINE

Citizen Alert!

You must endorse your check by writing it the same way that it is written on the front of the check.

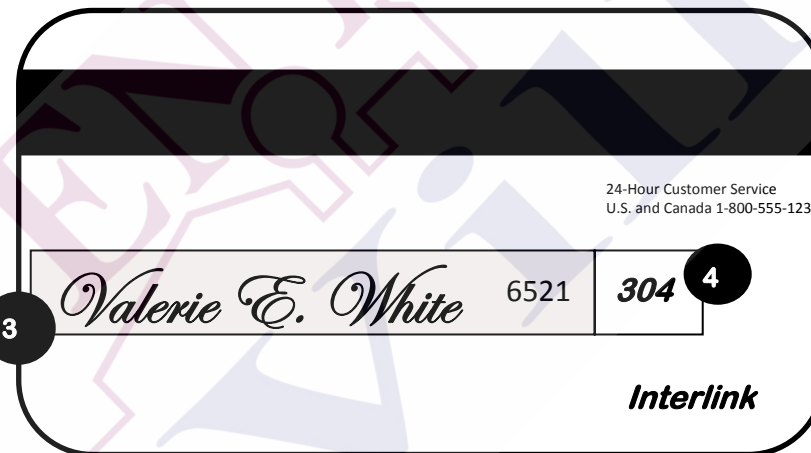**Enterprise Village checks may look different from**

Fill In The Blank *Use the word bank below to fill in the blanks to complete parts of a debit card, then match the words to their correct definition.*

WORD BANK

expiration date	card verification value
signature bar	debit card number

DEBITcard   ENTERPRISE Village

1 1234 5654 7845 6521

2 EXPIRES 07/28   **VISA**

Valerie E. White

1. _____

2. _____

24-Hour Customer Service
U.S. and Canada 1-800-555-1234

3 *Valerie E. White* 6521 *304* **4**

Interlink

3. _____

4. _____

____ Sign here to protect yourself against fraud.

____ This number is unique to your card and is given when purchasing over the phone or internet.

____ This 16 digit number is unique to your card.

____ Your card can only be used until this date.