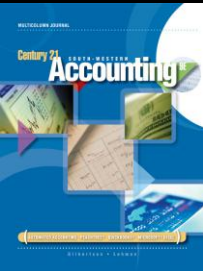


LESSON 5-1

Checking Accounts



DEPOSITING CASH

AUG 1 20-- D5000.00 RDS

 Pacific national bank
Portland, OR 97203

For deposit to the account of

TECHKNOW CONSULTING
7549 Broadway
Portland, OR 97202-2531

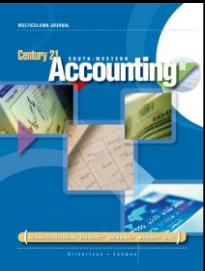
24-317
1230

Date August 1 20 --

Currency		
Coin		
Checks		
<u>24-108</u>	<u>5,000</u>	<u>00</u>
TOTAL	<u>5,000</u>	<u>00</u>

⑆ 1 23003 175⑆ 43⑈452119⑈

CUSTOMER RECEIPT



DEPOSIT RECORDED ON A CHECK STUB

NO. **1** \$ _____

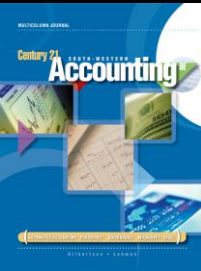
Date _____ 20__

To _____

For _____

BAL. BRO'T. FOR'D.			0	00
AMT. DEPOSITED ...	8	1	--	5,000 00
SUBTOTAL	Date		5,000	00
OTHER:				

SUBTOTAL:				
AMT. THIS CHECK				
BAL. CAR'D. FOR'D.				



ENDORSEMENTS

Endorse here
X *Kim Park*

DO NOT WRITE, STAMP, OR SIGN BELOW THIS LINE
Reserved for Financial Institution Use

Blank Endorsement

Endorse here
X *Pay to the order of*
Eleanor Johnson
Kim Park

DO NOT WRITE, STAMP, OR SIGN BELOW THIS LINE
Reserved for Financial Institution Use

Special Endorsement

Endorse here
X *For deposit only to*
the account of
TECHKNOW CONSULTING
Kim Park

DO NOT WRITE, STAMP, OR SIGN BELOW THIS LINE
Reserved for Financial Institution Use

Restrictive Endorsement

COMPLETED CHECK STUB

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NO. **1** \$ 275.00 **1**

Date August 3 20-- **2**

To Port City Supply Co. **3**

For Supplies **4**

BAL. BRO'T. FOR'D.		0	00
AMT. DEPOSITED	<u>8 1</u> --	5,000	00
SUBTOTAL	Date	5,000	00
OTHER:			
SUBTOTAL:		5,000	00
AMT. THIS CHECK		275	00
BAL. CAR'D. FOR'D.		4,725	00

5

6

1. Write the amount of the check.
2. Write the date of the check.
3. Write to whom the check is to be paid.
4. Record the purpose of the check.
5. Write the amount of the check.
6. Calculate the new checking account balance.

COMPLETED CHECK

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7 *August 3*, 20 *--*

8 PAY TO THE ORDER OF *Port City Supply Co.* **9** \$ *275.00*

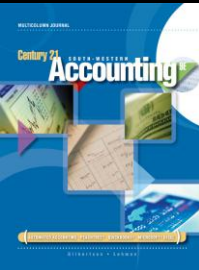
Two hundred seventy-five and ^{no}/₁₀₀ **10** _____ DOLLARS

11 Pacific national bank
Portland, OR 97203

FOR *Supplies* **12** *Kim Park*

⑆ 23003 175⑆ 431⑆ 4521 19⑆

7. Write the date.
8. Write to whom the check is to be paid.
9. Write the amount in figures.
10. Write the amount in words.
11. Write the purpose of the check.
12. Sign the check.

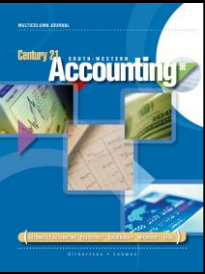


RECORDING A VOIDED CHECK

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JOURNAL											PAGE 1
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
				DEBIT	CREDIT		DEBIT	CREDIT			
				1	2		3	4			5
20	15 VOID	C20	✓							20	
21										21	

1. Record the date.
2. Write the word *VOID* in the Account Title column
3. Write the check number.
4. Place a check mark in the Post. Ref. column.
5. Place a dash in the Cash Credit column.



TERMS REVIEW

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- code of conduct
- checking account
- endorsement
- blank endorsement
- special endorsement
- restrictive endorsement
- postdated check