

## E² Entrepreneurship Experience

## Lesson 5: Count lt Back

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## Lesson 5: Count lt Back

## Lesson Time: 75 minutes

## Materials Needed

» Resource A - sign-in sheet
» Pencils for each participant
» Flip chart and marker or white board
» Calculators
» Hand-washing poster
» Camera for photo opportunities

## Resources

» Resource 5.1 - Roll Call cards
» Resource 5.2 - Snack Price Labels
» Resource 5.3 - Snack Activity Counting Resource
» Resource 5.4 - Snack Activity Instructions
» Resource 5.5 - Making Change Pictures
» Resource 5.6-Making Change Counting Resource
» Resource 5.7 - Making Change Sales Receipt

## For 4-H Meeting

" American Flag
» 4-H Flag
» 4-H Pledge Banner
4-H Motto
» Contact a grade school teacher who would have play money in the classroom that you could borrow
» Use actual coins to practice making change

## Room Arrangements

» Tables and chairs for meeting
» Snack table
" Lesson/activity table
American Flag
Gavel

## Overview

Individuals must be able to use responsible purchasing skills as a customer to assist with successful customer service as a business owner/cashier. Business owners should require cashiers to count back change to ensure their cash drawers are more accurate at the end of each business day. Sales tax requirement explanations and calculations of sales tax using a calculator will incorporate real life situations.

## 1. Objectives

## Students will be able to:

- Count change back in a customer-friendly way.
- Become aware of estimating sales tax prior to check out.
- Practice decision-making skills regarding purchases.


## 2. Life Skills

- Positive self-concept; inquiring mind; sound decisionmaking; healthy interpersonal relationships


## 3. Getting Ready

## For a 4-H Meeting:

- Prepare the meeting room by displaying the American flag, 4-H flag, 4-H Pledge banner, and 4-H Motto banner at the front of the room. Optional: Read the 4-H Code of Conduct.


## For a session with or without a 4-H Meeting:

- Have numbered sign-in sheet and pencils at the meeting door entrance.
- Arrange tables, chairs, etc. for meeting space and activity space.
- Arrange beverage and snack ingredients on separate table.
- Arrange lesson activity supplies on separate table.
- Have camera available for photo opportunities.


## For Roll Call Activity

- Print Resource 5.1 and cut apart. Place in a bowl for participants to draw when they arrive for the meeting.


## For the Snack Activity:

- Prior to the meeting, check health participation forms for food allergies and make adjustments accordingly.
- Prior to the meeting, prepare all ingredients according to Snack Information Sheet.


## Materials Needed for Roll Call:

» Flip chart and marker - Write the example, "One nickel and two pennies would equal the number of days in a week."
» Resource 5.1 - Count It Back Cards
» Drawing basket/bowl/hat for roll call cards
" Resource F - Code of Conduct

## Materials Needed for Snack:

Refer to Snack Instructions for supplies needed
Small Bottled Water
Price Stickers - Resource 5.2
Place price stickers from Resource sheet on
snacks prior to class period
Print Resource 5.3
Resource: Hand-Washing Poster
Pencils

- Prior to the meeting, print and prepare Resource 5.2, 5.3 and 5.4 materials for snack activity.
- Arrange supplies/ingredients in the center of a table so that participants can have access from both sides of the table beginning with prepared snack ingredients, napkins and water (cups or small bottled water).


## For Lesson Activity:

- Prior to the meeting print and prepare all resource materials, gather play money, pencils, scratch paper, and any additional supplies suggested in the lesson instructions.


## 4. Open the Meeting

As youth enter the meeting room and sign their name on the roll call sheet, they will draw a roll call card to "Count It Back." See Resource 5.1.

- Tap the gavel twice. "The meeting of the $\mathrm{E}^{2}$ SPIN Club will now come to order."
(Adult volunteer will remind youth that when someone is standing in front of the group, their attention should be directed toward the leader and everyone should be quiet. The leader should be instructed to wait until everyone is quiet before calling the meeting to order.)


## 5. Flag Salute

"We will now have the Flag Salute led by $\qquad$ ."
(Choose someone to stand in front of the group to lead the pledge.) Adult volunteer will remind youth of the importance of standing and showing respect for the American flag and what it stands for. Adult volunteer instructs the pledge leader that they must wait until all youth are silent before beginning the pledge. Tap the gavel three times to stand. When the pledge is completed, tap the gavel one time to have the group sit.

## 6. Roll Call

"We will now have roll call answered by naming the coins and the number of each coin it would take to amount to the question on the roll call card that you drew. For example, if your Roll Call statement is 'Number of Days in a Week,', your answer would be: 'One nickel and two pennies would equal the number of days in a week.' Please remember to answer Roll Call with a complete sentence when you come to the front of the room to answer. Also remember the guidelines in our Code of Conduct."

## 7. Snack Activity

> "Before we begin our snack, it is always important to practice food safety. Everyone will need to wash their hands before we begin." Hold up hand washing poster and briefly talk about proper hand washing. Escort participants to restrooms. Escort back to meeting area.

After everyone has answered roll call, the adult volunteer will explain the snack activity.

Instructor will say: "Everyone received a snack that has a price tag and everyone's price tag is different. We are going to practice counting back change, assuming that we are given a $\$ 1$ bill for payment. The cost of everyone's snack is less than $\$ 1.00$, so everyone would receive money back when they purchase their snack. Counting back change to a customer ensures that the customer is receiving the correct amount of change as well as making sure that the cashier doesn't give the customer too much change or not enough change."
"There are six denominations of coins used in the United States. The word 'denomination' means the face value of money. Remembering that you need to be recognized before speaking, can you name the six coins? If I call on you, please only respond with one of the coins so that others can participate." (Write names of coins on the flip chart as they are given.)
"Now that we have the coins identified, can you reveal the amount of money that each coin represents? Again, remember that you need to be recognized before speaking and only respond with the amount of one coin so that others can participate." (Write amounts of each coin next to the coin name on the flip chart.) (penny \$.01; nickel - \$.05; dime - \$.10; quarter - \$.25; half dollar \$.50; dollar - \$1.00
"When counting back change, always start with the cost of the item or amount of the sale. As an example, if your snack cost \$.58, we would count back change in this way. (Find the chart for $\$ .58$ in Resource 5.3 to use as a visual and hold it up so that everyone can see.) We will need to decide which coins will add the correct amount of change to equal $\$ 1.00$ total. We always try to use the fewest amount of coins as possible. Start with $\$$. 58. If we add two pennies worth one cent each to $\$ .58$, we would have $\$ .60$. Adding a dime worth ten cents would give us $\$ .70$. Adding a nickel worth five cents would give us $\$ .75$ and adding a quarter worth 25 cents will give us $\$ 1.00$ total. Counting back the change to the customer would sound like this: $\$ .58, \$ .59, \$ .60, \$ .70, \$ .75$, and $\$ 1.00$.

Ask another participant to share the cost of their snack by saying, "Remembering that you need to be recognized before speaking, I need someone to share the cost of their snack with the group." Find the correct chart in Resource 5.3 to match their cost to use as a visual. Ask the group to help count the correct change back to $\$ 1.00$. Practice this with as many of the participants as possible to give them practice in how money is counted back.

## 8. Talking Points During Snack

"Money is what you pay in order to get a service or a good in return for payment. Counting money is important to make sure that you do not get shortchanged. Being able to properly count money is also important because it is used every day and is the basis of every financial transaction, big and small."

Materials Needed for Lesson Activity:<br>Resource 5.5-Making Change Pictures<br>Resource 5.7-Making Change Sales Receipt<br>Play money OR purchased play money OR<br>borrow play money from an elementary teacher<br>Pencils or pens<br>Scratch paper for calculations if needed

"Handling cash is becoming a dying art because most people use credit and debit cards and purchase goods and services online with the click of a computer mouse. Cash registers automatically calculate the amount of a purchase and, if necessary, change needed. Today's youth don't have much exposure to handling physical money."
"If you have the correct amount of cash to pay your ticket or bill, that is called 'exact change.' If you don't have the exact amount of cash, you can give the cashier more than the total amount due and receive money back in return. This payment method is called 'receiving change,' which might include receiving both coins and paper money."
"We also use paper money, called 'currency,' that is printed by the Federal Reserve Bank. Remembering the same rules, can you name the seven denominations of paper money?" (Write the amounts of paper bills on the flip chart.) ( $\$ 1, \$ 2, \$ 5, \$ 10, \$ 20, \$ 50$, and $\$ 100$ )
"Who is responsible for making sure that you receive the correct change when you make a purchase or pay for a service with cash?" (Students might think that it is the responsibility of the cashier.) "The customer, or person who pays for goods and/or services, is also responsible. Cashiers sometimes make mistakes, so both the customer and cashier should always check to make sure that the correct change is given and/or received."
"When you are finished with your snack and drink, please clean up your area and walk over to the table for our lesson activity."

## 9. Entrepreneur Lesson Activity

- Use purchased play money, or borrow play money from an elementary teacher.
- Resource 5.5, Making Change Pictures, can be set up in the middle of a table so that pictures can be seen from both sides of the table.
- Place enough play money at each "Making Change Picture" on both sides of the table to give participants options in making change.
- Divide the group into teams of two by saying, "Please line up as quickly as possible from youngest to oldest in a straight line." Allow participants time to line up. Pair up participants by taking one from each end of the line as a pair, teaming older youth with younger youth. Encouraging participants to work with those other than close friends begins to build relationships.
"As a team of two, you will both have an opportunity to act as the customer and the cashier. Please pay attention to the amount in the upper left hand corner that should be used to pay for the item.

Conduct a mock purchase with one of the helpers as the customer. Say, "Using our example for our purchase, the total amount was $\$ 2.79$ for a Slushie. I am going to give my team member, the

Helpers: There might be photo opportunities during this activity.
cashier, three $\$ 1$ bills. Because I didn't give the cashier exact change, I will receive change back. The cashier will begin with the amount of the sale of $\$ 2.79$ and count my change back to me until it reaches the $\$ 3$ that I gave the cashier. The cashier will say $\$ 2.79$, $\$ 2.80, \$ 2.90$, and $\$ 3.00$. Always start with the amount of the sale and count back to the amount that was received from the customer. Our helpers will help you if you are having trouble. Remember to say Thank You."
"Remember that counting back change makes sure that your cash drawer is correct for the business owner at the end of the day and that the customer receives the correct amount of change back."

As a team, you will rotate being the cashier and the customer at each of the stations. Please decide who will be the cashier and who will be the customer and begin with the counting change back activity."

> Helpers should assist participants in counting back change accurately at the stations. After the participants feel comfortable in counting back change using the visuals, remove the change visuals so they can practice on their own without assistance.

## Ask participants to go back to the meeting space.

"Let's take a couple of minutes to discuss your counting change activity, remembering that you need to be recognized by the leader before speaking. Were you able to count back change accurately for all of the items?
"Were you able to count the change back without any problems? Do you see the value in counting change back to a customer instead of just giving them a handful of change saying 'Here's your change'?" Allow participants to respond and reply accordingly.

Hand out Resource 5.7 Making Change Sales Receipt. Briefly discuss that normally sales tax is added to all purchases.
"In addition to the cost of an item, you will also need to pay an additional amount for sales tax. The sales tax amount is set at $10 \%$ so that it is easier to calculate for practice. Sales tax is an additional amount of money paid that is based on a percentage of the selling price of goods and services. One important note is that the seller does not get to keep the sales tax collected. The seller, or business owner, must submit forms and payment of the sales tax collected to the local and state government as part of their agreement to conduct business. Money collected from sales tax can help pay for local swimming pools, libraries, parks, or whatever the local and state government has decided."
"When making a purchase, you will need to estimate extra money for the sales tax. For example . . ." Choose the Jeans and Book Bag as examples, write the item name and price on the flip chart, add for a subtotal, calculate $10 \%$ of the subtotal for sales tax, write that amount under the subtotal, add the subtotal and sales tax amount to get the total sales amount, explaining as you go through the process.

Have copies of the lesson evaluation from page 69 ready to distribute to the children.
Don't forget to complete the leader's evaluation on page 70.

```
Materials Needed to Close Meeting:
4-H Flag
Gavel
Resource D
Resource D. }
```


## 10. Sharing

Give participants an opportunity to share their experiences and respond accordingly. Questions that might spark conversations are:

- How did it feel to count back money for change?
- Why is making change an important skill to have?
- How did you practice communication?
- What key points have you learned about counting back change?
- How could you use this skill as a business owner?
- How could you use this skill as a customer?


## 11. Review Characteristics of an Entrepreneur

Review the characteristics of an Entrepreneur including examples from the activities that were shared.

- An entrepreneur is a risk-taker.
- An entrepreneur is ethical.
- An entrepreneur builds relationships.
- An entrepreneur communicates effectively.
- An entrepreneur develops customer relations.


## 12. Complete Lesson Evaluation

Distribute copies of the lesson evaluation from page 69 and have the children answer the questions. Give them about 5 minutes before collecting the evaluations.

## 13. Close the Meeting

Tap the gavel twice. "The meeting of the $\mathrm{E}^{2}$ SPIN Club will now come to order."

## 14.4-H Flag Salute

"We will now have the 4-H Pledge led by $\qquad$ ."

Choose someone to stand in front of the group to lead the pledge. At the end of the pledge, everyone will shout the 4-H motto - To Make the Best Better!" Tap the gavel three times to stand. When the pledge is completed, tap the gavel one time to adjourn the meeting. Say, "The meeting is adjourned!"

## Roll Call Cards

## Hours in One Day

Number of States in the U.S.A.

## Month You Were Born

## Baker's Dozen

## Half a Dozen

## Number of Wheels on

 4 CarsNumber of Rooms in Your House

Years from Kindergarten to High School Graduation

## Three Dozen Plus 3

## Letters in the Alphabet

Number of Meals You Should Eat in One Week

> Letters in Your First, Middle and Last Name

## Roll Call Cards

## Days in February

Days in a Week

## Days in December

## Your Grade in School

Number of People in Your Family

## Seconds in a Minute

## Minutes in an Hour

## Your Age Plus 7

## Months in a Year

## 2 Dozen

## Your Age

Your Birthday

Number of Your Fingers and Toes Added Together

## Snack Labels

$\$ .79$
$\$ .69$
$\$ .47$
$\$ .53$
$\$ .28$
$\$ .36$
5.43
$\$ .15$
$\$ .72$
$\$ .84$
$\$ .96$
$\$ .37$
$\$ .98$
$\$ .39$
$\$ .21$
$\$ .62$
$\$ .54$
$\$ .95$
$\$ .46$
$\$ .87$
$\$ .71$
$\$ .10$
$\$ .51$
$\$ .30$
$\$ .93$
$\$ .24$
$\$ .65$
$\$ .58$
$\$ .22$
$\$ .17$

## K-STATE <br> Research and Extension <br> Resource 5.3

$\$ .79$


1C
10¢

Dime


10¢

## Count Back:

$$
\begin{array}{lll}
\$ .80 & \$ .90 & \$ 1.00
\end{array}
$$

## $\$ .69$



Count Back:

$$
\$ .70 \quad \$ .75 \quad \$ 1.00
$$

## $\$ .47$



Count Back:
$\$ .48, .49, .50, .75, \$ 1.00$
$\$ .53$


Count Back:
$\$ .54, .55, .65, .75, \$ 1.00$

## $\$ .28$



Count Back:
$\$ .29, .30, .40, .50, .75, \$ 1.00$


## Count Back:

$\$ .37, .38, .39, .40, .50, .75, \$ 1.00$

## $\$ .43$



## Count Back:

$$
\$ .44, .45, .50, .75, \$ 1.00
$$

Resource 5.3

## $\$ .15$

Dime


Quarter


10¢
75
Count Back:

$$
\$ .25, .50, .75, \$ 1.00
$$

## $\$ .72$



Count Back:

$$
\$ .73, .74, .75, \$ 1.00
$$

## $\$ .84$


1¢

5
Dime

## +

Nickel


## $+$



Count Back:

$$
\$ .85, \quad .90, \quad \$ 1.00
$$



Count Back:

$$
\$ .97, .98, .99, \$ 1.00
$$

## $\$ .37$



Count Back:
$\$ .38, .39, .40, .50, .75, \$ 1.00$

## $\$ .98$

Penny


1¢

Penny


1¢

## Count Back:

$$
\$ .99, \quad \$ 1.00
$$



Count Back: $\$ .40, .50, .75, \$ 1.00$

## $\$ .21$



Dime

Quarter


75

## Count Back:

$\$ .22, .23, .24, .25, .50, .75, \$ 1.00$


Resource 5.3

Count Back:
\$.63, .64, .65, .75, \$1.00


Count Back:

$$
\$ .55, .65, .75, \$ 1.00
$$



## 5

Count Back:

$$
\$ 1.00
$$

## $\$ .46$



Count Back:

$$
\$ .47, .48, .49, .50, .75, \$ 1.00
$$

## $\$ .87$



Count Back:


## $\$ .71$



## Count Back:

$$
\$ .72, .73, .74, .75, \$ 1.00
$$

## $\$ .10$

Resource 5


$$
5 \grave{ }
$$

10¢

$$
75 \text { ל }
$$

Count Back:
$\$ .15, .25, .50, .75, \$ 1.00$

## $\$ .51$



Count Back:
$\$ .52, .53, .54, .55, .65, .75, \$ 1.00$

# $\$ .30$ 

Resource 5.3


Count Back:

$$
\$ .40, .50, .75, \$ 1.00
$$

# $\$ .93$ 



$$
2 ¢ \quad 5 ¢
$$

## Count Back:

$$
\$ .94, .95, \$ 1.00
$$

$\$ .24$

1ڭ


Count Back:

$$
\$ .25, .50, .75, \$ 1.00
$$

## $\$ .65$



Quarter

10¢
25¢

## Count Back:

$$
\$ .75, . \$ 1.00
$$



Count Back:

$$
\$ .59, .60, .70, .75, \$ 1.00
$$

## $\$ .22$



Quarter


75

## Count Back:

# $\$ .23, .24, .25, .50, .75, \$ 1.00$ 

## $\$ .17$

Resource 5.3


## Count Back:

$\$ .18, .19, .20, .25, .50, .75, \$ 1.00$

## Snack Activity Instructions

## Supplies Needed:

Variety of granola bars, fruit snacks, peanut butter or cheese-filled crackers, small bags of cheese crackers, etc.
Snack Price Labels. (Resource 5.2)
Snack Activity Counting Resource (Resource 5.3)
Small Bottled Water or Cups for Water

## Napkins

» Place a price label on each snack.
» Place snacks on one end of the snack table allowing participants to choose their snack.
» Have students pick up a napkin and drink.
Before participants begin eating their snack, the instructor will visit with them about the "cost" of their snack. Each snack should have a different price. As participants are eating their snack, the instructor will ask participants to share the price of their snack. The instructor will demonstrate how to count back change, assuming they received $\$ 1$ in payment, utilizing the Counting Resource 6.3 as a visual while the instructor counts back change out loud.

After the instructor has demonstrated a couple of times, ask the participants, as a group, to join in counting back change using Resource 5.3 as a visual.

spureg peor

Head Bands



## Team Jersey

 әyeus पริnoa aryoos

Cookie Dough Shake

## \$2.79



## Count Back:

## \$2.79,\$2.80,\$2.90,\$3.00,\$4.00,\$5.00

## \$7.49



Count Back:

> \$7.49,\$7.50,\$7.75,\$8.00,\$9.00,\$10.00

Resource 5.6

## \$12.99



Count Back:
\$12.99, \$13.00, \$14.00, \$15.00

## \$2.49

Bicycle Flash Light



Count Back:
$\$ 2.49, \$ 2.50, \$ 2.75, \$ 3.00, \$ 4.00, \$ 5.00$

Resource 5.6

## $\$ 9.99$



Count Back:
\$9.99, \$10.00, \$20.00

## $\$ 5.00$

\$1.00 Bill

\$5.00 Bill

\$5

## Count Back:

# \$5.00,\$6.00,\$7.00,\$8.00,\$9.00,\$10.00 

## \$74.99


\$5.00 Bill


## Count Back:

# \$74.99, \$75.00, \$80.00 

## $\$ 39.49$


1¢


## Count Back:

\$34.49, \$39.50, \$39.75, \$40.00

# \$27.99 



## Count Back:

\$27.99, \$28.00, \$29.00, \$30.00

## $\$ 49.49$



Count Back:
\$49.49,\$49.50,\$49.75,\$50.00,\$60.00

## \$24.89



Count Back:
\$24.89, \$24.90, \$25.00, \$30.00


## Count Back:

\$3.89, \$3.90, \$4.00, \$5.00

Name: $\qquad$

## $E^{2}$ After-School SPIN Store

## Store Receipt

| Item | $\begin{array}{r}\text { Cost per } \\ \text { Unit }\end{array}$ | $\begin{array}{r}\text { Number of } \\ \text { Units }\end{array}$ |
| :--- | ---: | ---: | \(\left.\begin{array}{r}Total <br>

Cost\end{array}\right]\)

Name: $\qquad$
E $^{2}$ After-School SPIN Store

## Store Receipt

| Item | $\begin{array}{c}\text { Cost per } \\ \text { Unit }\end{array}$ | $\begin{array}{c}\text { Number of } \\ \text { Units }\end{array}$ |
| :--- | :---: | :---: | \(\left.\begin{array}{c}Total <br>

Cost\end{array}\right]\)

## EVALUATION: Count it Back — Lesson 5, Student

Please, circle the face that you believe fits each sentence the best.

## Key:

YES Maybe Yes I Don't Know
Maybe Not
NO

1.I know how to count money back to a customer.

2. The entrepreneur (the seller) gets to keep the sales tax that is collected.

3. One important thing I learned today:

## EVALUATION: Count it Back — Lesson 5, Facilitator

Dear Facilitator: The number of participants for this lesson: $\qquad$
Please, tell us the number of participants who circled each emoji by writing the number (or tally) under each emoji face. Please list any written responses in the last item (\#3.)

Facilitator, how might this lesson be improved?

Facilitator, please share any anecdotes that might be insightful and/or indicate a positive impact:

Thank you and, please, send this evaluation form to Sheryl Carson, Extension Agent, at scarson@ksu.edu; or Thomas County Extension at 350 S. Range, Suite 16, Colby, KS 67701. 785-460-4582; FAX 785-460-4583

Kansas State University Agricultural Experiment Station and Cooperative Extension Service

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