

WELCOME TO THE J-SOCIETY: A CLASSROOM ECONOMIC SYSTEM

Grade Level: 4th Grade
Presented by: Marietta D. Jennings, Brigham Academy, Winter Haven, Florida
Length of Unit: Four lessons (see Handbook in Appendix for additional lessons)

I. ABSTRACT

Bring economics to life in your classroom, which becomes a society with an operating economics (and civics) program. Core Knowledge content taught in this unit is under Money: solving problems, making change, and using multiplication and division with money. By using the whole program throughout the year, much other math content is utilized, tied together by the underlying civics theme of developing a working government for that society. I have developed, as a resource, a Handbook outlining a year-long program that will bring economics and civics to life, as you turn your classroom into your Society!

II. OVERVIEW

- A. Concept objectives in these four lessons are for the students of the society to add money earned in the classroom economy and subtract money spent to pay expenses of living in that society. Student society workers will use multiplication and division skills as they compute bills to send to citizens for services rendered, and compare individual bills to the average billed amount.
- B. Specific content from Core Knowledge Sequence to be covered include III. Money.
- Solve problems involving making change (find balance) up to (and over) \$100.00.
 - Solve multiplication and division problems with money.
 - These lessons tie into a year-long study which would fit into the 4th Grade Core Knowledge Sequence as:
Grade 4, Money
Grade 4, Making a Government
- C. Skills to be taught include:
1. Adding income to checking account balance
 2. Subtracting money spent on expenses from checking account balance
 3. Multiplication of a money amount charged per occurrence times a number of occurrences to compute amount of bills to cover expenses
 4. Division to find average amount of bills for expenses
 5. Multiplication to compute amount of income tax to be paid by workers to run their society

III. BACKGROUND INFORMATION

- A. Resource for teachers to increase knowledge for teaching this unit are a copy of the handbook "Welcome to J-Society II, a Micro-Society in the Classroom," which sets up the year-long program and includes sample student recording papers and worksheets. Handbook is included in Appendix as resource.
- B. Topics for students that provide them with necessary prior knowledge are discussed in the aforementioned Handbook, included in Handbook as resource.

IV. RESOURCES

- A. Handbook, "Welcome to J-Society II, a Micro-Society in the Classroom," which is included in the Appendix.

V. LESSONS

(To teach skills of MONEY, as found in Core Knowledge Sequence.) Other skills necessary to this program are discussed in the Handbook included in the Appendix as a resource.

Lesson One : Careful Computation as a Bill Collector

- A. Daily Objectives:
 - 1. Lesson Content: Student worker Bill Collectors will compute amount of each society member's bill in the area of responsibility of the Bill Collector.
 - 2. Concept Objective: Student workers will learn to multiply the amount of money charged per occurrence times a number of occurrences to compute the amount of the bill to be sent to society members to cover that expense.
 - 3. Skill Objective: To multiply an amount of money times a number of occurrences to give an amount of a bill for services rendered.
- B. Materials:
 - 1. Recording sheets kept by teacher which collected data which become bills for expenses to be paid by workers:
 - a. Number of discipline marks for Utility Bill.
 - b. Number of days present for Food Bill.
 - 2. Blank bills to use for computation and notification of amount due to society member (information included in Handbook in Appendix).
 - 3. Student/society member name list to record bills paid after delivery (information included in Handbook in Appendix).
- C. Background Notes: See Handbook in Appendix.
- D. Key Vocabulary:
 - 1. Bill = paper of notification that an amount of money is due to cover an expense.
 - 2. Food Director = worker who computes amount worker will pay to cover expense of food consumption for that grading period, known as Food Bill.
 - 3. Utility Director = Worker who computes amount worker will pay to cover discipline marks for that grading period known as Utility Bill.
 - 4. Inflation = amount charged for a good or services increasing in amount.
- E. Procedures/Activities:
 - 1. See Handbook in Appendix for information and activities leading up to this lesson, and more detail.
 - 2. Teach whole class how to compute bills. Professional workers (Utility Director & Food Director) check recording sheets provided by teacher to determine the correct number of occurrences of days present (Food Director) or number of discipline marks (Utility Director). That number of occurrences is then multiplied times the amount charged per occurrence (for Food Bill, number of days present times charge per day, which increases each grading period to demonstrate inflation, and for Utility Bill, number of discipline marks times charge per mark, which also increases each grading period to demonstrate inflation). The amount of each bill is figured on the bill itself (see Handbook for samples), which is then distributed to each society member.
 - 3. Teach that as society members pay bills, Bill Collectors keep track of those paying bills.
 - 4. This activity integrates math and social studies: how people relate as a society.
 - 5. Motivating activity to introduce the lesson is that in a society, workers are responsible for paying their expenses if they are employed, and that the Bill Collectors will be paid for performing their duties.
 - 6. As workers prepare and bills are paid over the course of the year, understanding develops about the reason for bills in our society.
- F. Evaluation/Assessment:
 - 1. The Post Test (see Handbook in Appendix) given at the end of the year assesses how to compute a bill as a Bill Collector.

2. Each grading period, as different workers assume each professional occupation, the skill of multiplying to determine the amount of each bill is reviewed.
- G. Standardized Test/State Test Connections:
1. Preparing bills reviews and reinforces the objective of multiplying money.

Lesson Two: Bills! Bills! Bills!

- A. Daily Objectives:
1. Lesson Content: Student society members learn that a responsible member of society who earns an income is responsible for paying for their expenses in that society, which are called bills.
 2. Concept Objective: Students will learn to subtract each bill from their checking account balance to determine the new balance.
 3. Skill Objective: To subtract the amount of a bill correctly from a balance to find the new balance.
- B. Materials:
1. Bills sent by various Bill Collectors (information included in Handbook in the Appendix).
 2. Check Register for each student (information included in Handbook in the Appendix).
- C. Background Notes:
1. See Handbook in Appendix.
- D. Vocabulary:
1. Check Register = book or sheet used by students to list every check written (and deposits added) and to keep a running balance of money in bank checking account.
- E. Procedures/Activities:
1. See Handbook in Appendix for information and activities leading up to this lesson and more detail concerning this lesson.
 2. Society members receive bills for their expenses from Bill Collectors.
 3. Society members write check to pay bill.
 4. Society members enter amount of check written to pay bill in Check Register.
 5. Society members subtract amount of check written from previous balance, which creates a new balance.
 6. Society members repeat process for each bill received.
 7. This activity integrates math and social studies: a responsible citizen pays bills for expenses incurred and keeps an accurate balance of available money.
 8. Motivating activity is a discussion of feelings of parents when they receive bills in the mail.
 9. As society members pay bills to cover their expenses during the year, they develop an understanding that all monies earned do not go toward fun and luxuries that are wants, not needs.
- F. Evaluation/Assessment:
1. The Post Test (see Handbook in Appendix) given at the end of the year assesses how to correctly keep a balance in a Check Register after paying bills.
 2. Each grading period, as society members balance their checkbooks, the skill of subtracting to correctly balance a checkbook is practiced.
 3. At the end of the year, during the Final Auction (see Handbook in Appendix for information and details), the skill of subtracting to correctly balance checkbook is required to purchase items.
- G. Standardized Test/State Test Connections:
1. Keeping an accurate balance in the check register reviews and reinforces the objective of subtracting money.

Lesson Three: The How of Taxes

- A. Daily Objectives:
1. Lesson Content: Student society members learn how income taxes are computed.

2. Concept Objective:
 - a. Students learn to multiply their total gross income times 20% (the agreed upon tax rate for the J-Society) to determine the amount of income tax to pay.
 - b. Students learn to subtract the amount of tax from gross pay to determine net pay.
 3. Skill objective:
 - a. To multiply an amount of money by a percentage to determine an income tax.amount
 - b. To subtract amount of income tax from gross pay to determine net pay
- B. Materials:
1. Paycheck stub.
- C. Background Notes: See Handbook in Appendix.
- D. Key Vocabulary:
1. Tax
 2. Percent
 3. Income
 4. Income Tax
 5. Tax Collector
 6. Gross Pay
 7. Net Pay
- E. Procedures/Activities:
1. See Handbook in Appendix for information and activities leading up to this lesson and for more detail concerning this lesson.
 2. Student Tax Collector meets with each student worker to compute income tax. Base pay has already been determined first by the teacher at report card conference with each worker, and then by Payroll Clerk determining gross pay.
 - a. Tax Collector multiplies the amount of income tax charged in the J-Society (20% is suggested rate) times the gross income, to determine the amount of income tax.
 - b. Tax Collector subtracts computed amount of income tax from gross pay to determine net pay.
 3. Paycheck stub is given to Payroll Clerk who writes actual paycheck for worker.
- F. Evaluation/Assessment:
1. The Post Test (see Handbook in Appendix) at the end of the year assesses:
 - a. how to determine amount of income tax on a worker's gross pay and;
 - b. how to subtract income tax from gross pay to determine net pay for worker using skills of subtracting and multiplying money.
 2. During the year, as different society members become Tax Collectors, they use the skill of multiplying money to determine amount of income tax charged to society members.
- G. Standardized Test/State Test Connections:
1. Computing the amount of a tax reviews and reinforces the skills of:
 - a. multiplication of money to compute a tax and;
 - b. subtraction in determining the amount of net pay after taxation.

Lesson Four: How Do I Compare?

- A. Daily Objectives:
1. Lesson Content: Student society members determine how their expenses compare to the expenses of other society members.
 2. Concept Objective: Student society members will learn to find the average expense amount (in one billed area) of the whole group and then compare his expense to that average amount.

3. Skill Objective: To add amounts of a certain expense of all society members and then divide by the number of members to determine the average expense in that one area.
- B. Materials:
1. Bills in one area of expense for all society members
- C. Background Notes: See Handbook in Appendix.
- D. Key Vocabulary:
1. Bills
 2. Expense
 3. Average
 4. Compare
- E. Procedures/Activities:
1. See Handbook in Appendix for information and activities leading up to this lesson and for more detail concerning this lesson.
 2. Professional workers in area of either Food or Utility expenses list each individual expense in that area on board or overhead using NO names to identify society members.
 3. Using calculator, amounts of all society members are added together.
 4. A count is made of the number of society members.
 5. The total amount of money spent on that particular expense is divided by the total number of participants, giving an average expense for that area for the society as a whole.
 6. Individual society members compare their expense with the average expense.
- F. Evaluation/Assessment:
1. The Post Test (see Handbook in Appendix) given at the end of the year assesses how to compare an individual's expense in a given area to the average expense of the group.
 2. During the year, an individual may compare his expenses to the average of the group and, if he recognizes a need and if necessary, attempt to adjust his expenses to save money.
- G. Standardized Test/State Test Connections:
1. Computing an average amount for a particular expense of society members reviews and reinforces the skill of using addition and division to compute an average.

VI. CULMINATING ACTIVITY:

- A. See Handbook in Appendix for description of Final Auction to spend accumulated monies, during which math skills involving money are used.
- B. An ongoing Culminating Activity is the growth in both economic and civic knowledge of students/workers/society members during the year-long immersion in the J-Society.

VII. Handouts/Worksheets:

All are included in Handbook in Appendix-A, which includes 19 pages.

VIII. Bibliography

Jennings, Marietta D., *Welcome to J-Society II; a Micro-Society in the Classroom*. 1998.

APPENDIX-A

J-SOCIETY II

WELCOME TO J-SOCIETY II, A MICRO-SOCIETY IN THE CLASSROOM

**By Marietta D. Jennings
1998**

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AND FOLLOWING PAGES

WELCOME

J-Society II is a year long, on going program that I have used in my classroom for 15 years. It "teaches" both economics and civics by the fact that the students live with the economic and civic concepts in their classroom society. Both of these ideas come alive for the students.

Basically, in ECONOMICS, the students are paid, in imaginary money, according to their grades on their report cards, which relates to how hard they have worked during the grading period. They then use this imaginary money to support themselves in the classroom society, which is done entirely by the use of checks. No even imaginary money ever changes hands. Choices are made, and lived with, in this School-to- Work concept.

To develop the concept of CIVICS, our classroom society begins the year as an imaginary native tribe of the school world, having migrated over the summer from the previous grade level. During our study of the history of America, our tribe is claimed as a colony of the "royal" principal, lives as a colony with various acts or taxes being imposed, eventually writes a declaration of independence, is granted their independence just before the "war for independence" might occur, and then is faced with the task of setting up a working government as an independent country. By the end of the year, students have elected two of three branches of their government: legislators to write new laws, and an executive branch to carry out the laws. Since this is a classroom, the judicial branch remains in the hands of the teacher!

Since School- to- Work promotes the concept that school is the students' first job, J-Society II is School-to-Work come to LIFE!

HISTORY

I have been using the J-Society in my classroom since 1982. The program was developed to give a basic understanding of economics and civics to students to prepare them for their lives as responsible citizens of their society. I give credit to many of the details and the way the program flows to the help of my husband, Thomas E. Jennings, C.P.A. Many programs have come and gone in the ensuing years in my classroom, but the J-Society has continued. Why? Because it WORKS!

J-Society II now integrates the old J-Society and the new, evolving, School-to Work program. The program has been modified to fit the ever-busy classroom of today, with less time for the teacher to interact with students in her one classroom, and more time out of the classroom devoted to special classes as pullouts. As is apparent if you look over the old J-Society materials, some details have been sacrificed, but the CORE of the program remains. Why? Because it WORKS!

J-Society II in your classroom is a system that will develop skills and attitudes in school that will directly transfer to the work place. It provides career awareness, career exploration, career preparation, and meaningful, relevant instruction in the world of work and life. J-Society II will empower students by developing skills needed in their futures.

J-Society II can provide a business partnership opportunity with the schools when a local bank provides materials and personnel to assist the teacher in working with the students. Currently, I am greatly assisted by Loretta Mervis who is affiliated with Winter Haven's First Union Bank. She has obtained "real" checkbooks and check registers, and provides an employee to work at the end of each grading period to audit student bank balances. The success of each student in maintaining his or her balance correctly corresponds to a math grade in my grade book!

J-Society II provides a way in elementary school to teach good habits through work ethics. The elementary level School-to-Work emphasis on career awareness fits right into J-Society II. Students develop an awareness of many careers available, develop an awareness of self in relation to employment, develop a foundation of a positive attitude toward work and society, develop an attitude of respect and appreciation towards workers in society, and can begin to consider tentative choices of career clusters to explore. J-Society II does WORK!

INTRODUCTION

Using J-Society II, students become a society, work at their job of doing class assignments, are paid in imaginary J money each nine weeks, and support their needs and wants in their society, all leading to the understanding that hard work has its rewards in an improved quality of life. At year's end, all accumulated money is spent at an auction!

J-Society II is SLOWLY developed in the classroom. Each step requires lessons be taught on that particular concept. At the beginning of the year, most students are totally unknowledgeable about these "grown-up, real-life" concepts. As they "live" through the year, true understanding develops.

Begin the year with two activities:

1. Give a Pre-test covering economic and civics terms and concepts that will be taught using J-Society II. Do no pre-teaching. Let students know it is OK to not know the answers to these questions; but that during the year most of the information on the test will come to be understood by each of them. Students become excited about how much they will learn during the year.
2. During the first few days, introduce the idea that the students will become workers in your factory, which produces students of the next grade level. Since there are now only four nine week grading periods, and much time occurs prior to the first report card, the society needs a "jump-start". I give each student worker a sign up bonus of 100 J's. This lets me get a start on teaching concepts of the system of banking early, before that first report card turns into a paycheck. Then I can get right into taxes, bills for expenses, and supporting occupations. If I wait until the end of this long first period, there doesn't seem to be enough time during the year to fully develop the program; especially since there is no pay for the last report card...as school is out!

For complete information on scheduling, see section #10, Scheduling. Copies of any work sheets used, including Pre/Post-test, are in accompanying file.

OBJECTIVES OF J-SOCIETY II

1. The development of an understanding of the involvement and role of an individual in his society.
2. The development of an understanding of the operation of a free enterprise system.
3. The development of an understanding of the economic area of earning a wage as a producer.
4. The development of an understanding of the economic area of self-support as a consumer.
5. The development of an understanding of occupations needed to operate a modern society.
6. The development of an understanding of the system of taxation: both how and why tax monies are collected, and how tax benefits are distributed.
7. The development of an understanding of a sense of responsibility of personal money management and of the banking system used by society, for safety and for its record keeping factors, and the system of check writing.
8. The establishment of, development of, and participation in a working government as the way a society organizes itself, including the understanding of the role of an individual as a voter.

1. UNDERSTANDING THE INVOLVEMENT AND ROLE OF EACH INDIVIDUAL IN SOCIETY

The classroom of students becomes a SOCIETY, where people live together and work for the good of each individual and the group. This is done during the first week and can tie into the civics section of organizing into a native school tribe (see Section 8).

2. DEVELOPMENT OF A SYSTEM OF FREE ENTERPRISE

The teacher opens a FACTORY, in my case called the J-Factory (from my initial.) A factory is understood as a place where a raw material is brought in, change occurs, and a finished product is produced. In this case, fourth graders enter, are changed as they work through the year long study of the fourth grade curriculum, and fifth graders are produced. I am the EMPLOYER, or boss, and students are the EMPLOYEES who work daily on the fourth grade work to turn themselves into the fifth grade product at year's end.

To further add to the development of the idea of free enterprise, a Flea Market is operated at various times during the year and at the end of the year. Free enterprise is presented as a way for citizens to earn money by starting a business. In a market, the students will both sell and buy. Students learn to differentiate between products and services, learn about investing in a business, and come to understand opportunity cost. Running the Flea Market is simple. On the day of the market, students bring used items from home (with permissions notes), hand made items, or signs describing services to be sold that can only occur in the classroom. Buyers pay by checks, which are deposited into the seller's account. Students enjoy the give and take of a market ... they enjoy both earning and spending J's. Having an available market lends more of a real world feel to the J-Society. In the real world, needs and wants are addressed on a regular basis - not only at one time, as the end-of-year auction.

3. EARNING A WAGE AS A PRODUCER

During the first week, students learn what a CONTRACT is: an agreement between employee and employer, learn the scale of WAGES equal to grades on their report cards, and sign a contract to work in the J-Factory. The accompanying assignment of wages to grades and the corresponding amounts of expenses (in next section) has been found to be satisfactory:

- A = 100 J's
- B = 75 J's
- C = 50 J's
- D = 25 J'S
- U = 0 J's (work not satisfactory)
- E = 10 J's

After student workers sign the contract, I often put a much-reduced pay scale on the board. After much dismay and discussion, workers learn the value of the fact that the employer also signs the contract, to protect the worker!

After the conference with each student concerning their report card and its corresponding monetary value, the PAY ROLL CLERK is responsible for preparing the paychecks for the workers. Each student is taught how to correctly prepare a paycheck, using the terms PAYCHECK, STUB, GROSS PAY, NET PAY. Students become familiar with parts of a check: PAY TO THE ORDER OF, identical amount written in numbers and words, SIGNATURE, ENDORSEMENT.

4. SELF SUPPORT AS A CONSUMER

In a society, if you earn a living, you are expected to pay your own way. Students must work to cover their EXPENSES of living in their society: They must pay bills for expenses incurred during the grading period. The only expense during the first pay period is rent. After the second paycheck, workers also pay the other expenses of food and utilities. The expenses of members of our classroom society are:

1. RENT BILL- Students rent their desk, which represents their living AND working quarters in the society. The amount is 75 J's per grading period, due at the beginning of the period, collected by the RENT COLLECTOR, who sets up a file with student names and amounts paid, which is used throughout the year.
2. UTILITY BILL- Students pay for discipline problems incurred and recorded (by the teacher) during the grading period. The amount is one J per recorded problem. The realization that student workers should not waste their hard-earned J's to cover their discipline problems soon develops. The UTILITY DIRECTOR, who sets up a file with student names and amounts paid, calculates this bill at the end of each period. The file is used throughout the year.
3. FOOD BILL- If the expense of eating is not factored into this simulation of life; an important concept is missed. Therefore, I have workers pay one J per day for the "honor" of eating lunch, as of course, real money has already paid for the lunch. Workers soon realize how much of their income is needed to provide for the real need of food. The FOOD DIRECTOR, who sets up a file with student names and amounts paid, which is used throughout the year, calculates food bills at the end of the grading period.

Each of these bills is paid by writing a check and deducting that amount from the bank balance. Lessons are given to the class prior to paying the first bills on how to correctly do this. Each bill collector has an envelope or a box to receive these checks.

The concept of INFLATION is easily introduced and understood by the students. Each grading period after the first one, these bills increase a significant amount: one additional J per day for food and for each discipline problem, and 10 J's per period for rent. Inflation is soon understood!

Students need chances to spend their J's. The final time is the end of year auction. Flea markets, discussed on page 6, are a way to spend J's. As an additional choice of spending income, Buy-a-Vacation is used the last two or three weeks of the year. Students who have A's or B's in a subject at that time may choose to buy their way out of daily work for a charge of ten J's per assignment, with the understanding that they must have a plan of what activity they will do in the classroom during work time and that they may NOT buy their way out of tests which they are required to take. This reinforces the idea that hard work (during the year) has its rewards (free time in classroom). The concept of alternative cost is built into Buy-A-Vacation: J's spent on vacations are not available to be spent on flea market or end of year auction. Financial choices must be made in life. The concept of credit is also stressed: students fill out charge slips to have this free time and then write one check at the end of the year to pay their bill.

5. UNDERSTANDING OCCUPATIONS

Students' main job in the J-Factory is to produce work to turn themselves into fifth graders.

There are also many jobs that need to be done for the good of their society. One of the professional occupations, that of EMPLOYMENT DIRECTOR, is in charge of assisting students in finding jobs. Applications are taken, and jobs assigned by this student, working with the teacher. These are divided into two types:

- A. GENERAL EVERY DAY JOBS - These are everyday chores that are needed to keep a classroom running smoothly. The pay is one J per day. Students keep track of when they do a job on the Job Chart. On the day the report card is correlated to the paycheck, the amount earned from these jobs is included. In your classroom, these would be whatever classroom jobs you regularly assign to students.
- B. PROFESSIONAL OCCUPATIONS – These are jobs that are required to run J-Society II. They require a bit of work, so are paid equal to earning an extra A on the report card: 100 J's per grading period. They are called "professional occupations" because they require special

training and have a qualification that the student is on the honor roll. These professional occupations are:

- Employment Director
- Payroll Clerk
- Tax Collector
- Rent Collector
- Utility Director
- Food Director
- Banker

The jobs of each of these occupations are discussed elsewhere in this manuscript.

6. UNDERSTANDING THE SYSTEM OF TAXATION

Workers of J-Society II learn the why of TAXES: monies given by all workers of a society to support that society.

Workers doing extra jobs for the society in the classroom need to be paid. I develop the concept of finding where the J's will come from to pay the workers with the idea of INCOME taxes. For the first pay period, I pay the students and there is no taxation.

At the second pay period, I say that I have J's enough to pay for regular work for the J-Factory, but not enough to pay for all of the extra workers. I ask if extra workers are willing to work for no pay? Or is there a student who is willing to pay those extra workers? When both propositions get negative responses, I bring up the what and why of income taxes: an amount contributed by each worker to benefit their society. Students come to agree on this. The amount I use is 20% of gross pay. The student having the job of TAX COLLECTOR determines the amount of each worker's income tax, and writes that amount on each paycheck. That amount is WITHHELD from the paycheck.

On April 15th, I use a very simplified tax form to determine if additional income tax is due (as there had been no tax deducted during the first pay period). This additional tax would be paid to the Tax Collector during that period. Workers earning under a determined minimal amount would receive a refund, paid by the Tax Collector.

7. UNDERSTANDING THE SYSTEM OF BANKING AND MONEY MANAGEMENT

My monetary units are called J's, simply because of my initial. All monetary units are imaginary. No J's are ever handled. Workers are paid by check, all bills are paid by check, and all money spent is done by checks.

Workers deposit their paychecks to the J-Bank into checking accounts, learn to write checks to pay for needs and wants, and learn how to correctly balance their bank accounts. This year a parent associated with a local bank has provided real checkbooks and check registers and an employee "auditor" who checks student bank books at the end of each nine weeks. Much time is spent teaching these concepts.

Workers needed are a PAYROLL CLERK to write the paychecks, and a BANKER to enter deposited checks into the bank and to provide students with necessary forms. The banker sets up a "bank book", which sets up a checking account for each person. A signature is needed for safe keeping of each account. Each period, after paychecks are deposited, the banker records the amount in the bankbook under each person's name sheet. The payroll clerk keeps a record of the amount of each person's paycheck.

Each worker has a "safe deposit box" where all banking materials are kept during the year.

Prior to paying the first bills, lessons are given on how to correctly write a check and record it on check register or bank account sheet.

8. DEVELOPING A SYSTEM OF GOVERNMENT

This is the civics part of J-Society II. A teacher could choose to not do this part, and only work through the economics section of J-Society II. Fourth graders study the development of the U.S.A. and its government in the Hirsch CORE Curriculum, so J-Society II development in the classroom mimics that. It is important that the study of the history of the real country be first; then develop J-Society II activities as follows:

- A. Begin the year as a native school tribe that has migrated from the previous third grade area of the school to this fourth grade classroom. The tribe chooses a name and makes a totem pole as a representation of its members. This ties in with developing an understanding of a society. As the study of the development of the U.S.A. proceeds, the following steps occur.
- B. A member of the school's royal family (the principal) explores the fourth grade classroom, and then claims the room as a royal colony. The monarch names the colony (usually in honor of the teacher), and the teacher is put in charge as the Governor. (All of this is done with the understanding of the students that we are now acting out what really happened in our country in order to have an understanding of the events. The students always give the Principal respect.)
- C. Taxes are imposed on the colony by the monarch of the colony. These may be:
 - Stamp Act-Tax of one sheet of paper per student for office to use, which could be repeated and even increase, and
 - Pencil Act-Tax of one pencil per child for office to use.
- D. Citizens of the colony begin to talk of rebellion. Petitions are written; an Olive Branch petition may even be sent. Eventually a CONGRESS meets to write a DECLARATION OF INDEPENDENCE which mimics the real Declaration of Independence, having four parts: reason, beliefs, wrongs of royalty, and conclusion (that the citizens will be free). The declaration is then ratified, is sent to the monarch, the date is marked, and a ___ of ___(insert day of month) celebration is held. Students at this time will be divided into happy Patriots and fearful Loyalists.
- E. Before War of Independence occurs, the monarch in the front office declares the independence of its former colony (note: NORevolutionary War)!
- F. The now new COUNTRY celebrates, but realizes that it now has no GOVERNMENT, so must develop its own. Congress meets to write a CONSTITUTION (that mimics the real Constitution of the U.S.A.) which sets up the framework of government, gives a name to the new country, and divides it into states. After realizing that there are no rights listed for its citizens, a BILL OF RIGHTS is added, and the Constitution is RATIFIED and accepted. Three branches of government are established, according to the Constitution:
 - LEGISLATIVE, to write laws, with one delegate per state
 - EXECUTIVE, to carry out the laws, made up of a president, vice president, and sheriff...the vice president is in charge of legislative meetings
 - JUDICIAL, to judge laws, which, since this IS a classroom, always remains in the hands of the teacher.

Since these positions are elected, an understanding of the VOTING process occurs. The SUPERVISOR OF ELECTIONS is chosen, who then runs the elections. Citizens must be REGISTERED, CAMPAIGNING by CANDIDATES with a PLATFORM occurs, and citizens go to a POLL to VOTE on BALLOTS.

- G. Legislature meets and comes up with BILLS to turn into new LAWS (must be in accordance with school policies). If challenged, new law is given to the Judge (teacher) for decision.

This civics development could be adjusted:

- if 4th grade, the room = a country divided into states,

- if a lower grade, the room = a city divided into districts, and
- if a higher grade, the room = the world divided into countries.
This idea COULD be developed school wide:
- each 3rd grade = a city
- each 4th grade = a state, whole grade level = a country with a Congress
- each 5th grade = a country, whole grade level = the world with a UN

9. MANAGEMENT OF J-SOCIETY II

If I can do this for so many years, you can also! Just begin.

- Turn class into a society.
- Start a factory.
- Assign value to grades.
- Assign wage amounts for extra jobs and occupations.
- Assign rent, food, and utility amounts.
- During the year, you can give monetary awards in the form of checks to students. This allows you, the boss, to spend J's, also?
- Low achieving students can be paid extra on a weekly basis for papers that are done satisfactorily to a certain level of performance, and tax "breaks" can be given to those under a certain income.

During the year, have a management system in your room.

- Keep forms needed in a file.
- Professionals keep records in file folders.
- All banking materials kept in safe deposit boxes in bank.
- A place for everything, and everything in its place.
- New workers train old workers.
- Post information for all to see.

10. SCHEDULING

Over the course of the year, develop concepts slowly, one concept at a time. Following is a schedule I follow.

Working Schedule Covering Economic Concepts by Weeks of Grading Period

Week prior to report card distribution:

- Auditor checks bank balance sheet from previous period.
- New Employment Director is hired (last job of previous Emp. Dir.)

During week of students receiving report cards:

- Teacher meets with each student to discuss grades and compute base pay.
- Employment Director advertises and fills all professional occupations.
- Employment Director advertises and fills all regular jobs.

One week after report card distribution:

- Payroll Clerk prepares checks.

Second week after report card distribution:

- Tax Collector computes taxes.
- Payroll Clerk deducts taxes (withholding) records amounts of checks (in case of loss).
- Bill Collectors (Food, Rent, and Utility) prepare bills.

- Payroll Clerk distributes paychecks.
- Paychecks are deposited into bank, and are recorded in Bankbook by Banker.

Third week after report card distribution:

- Bill Collectors distribute bills, which are due upon receipt.
- Bills are paid.

Certain activities occur one time per year, as follows.

- Give Pre-test before any lessons are taught on J-Society II.
- Teach each concept as it is introduced and needed in the society.
- Fill out Income Tax Forms on April 15th, if desired!
- Send letter home to prepare for Auction.
- Administer Post-test and measure learning that has occurred!
- Flea market is held two or three times (see page 6).
- Buy-A-Vacation available to top students last two or three weeks of year (see page 8).
- Auction is held during last week (see page 8).

Working schedule covering civics concepts...done once during the year, NOT every grading period.

- Form native tribes.
- Colonization occurs.
- Tax acts imposed.
- Petitions written.
- Declaration of Independence written.
- Independence granted.
- Constitution written.
- Election held.
- Government established and working in classroom.

***NOTE: It is important for the classroom teacher, who is also the director of the society, to adhere to this plan for a smoothly running society.

11. ENDING THE J-SOCIETY II YEAR

This is the only part of J-Society II that does NOT relate to the real world. Accumulated monies must be spent before the year's end, as it loses its value with the last bell of the year!

No paychecks are given for the last report card, as school is OVER for the year! During the last weeks, balance the accounts of each student. On one of the last days, hold an AUCTION to spend accumulated monies. Each student brings one or two USED items from home to be auctioned. The teacher could add a few "freebies" collected during the year, photos of the class, class projects, etc.

During the auction, money must be spent by writing checks, which by now is quite familiar to students. Each student is responsible for not spending over the amount left in his or her bank account...that would be bouncing a check...which means they have their check book removed and may not spend any more of their money. If the teacher acts as the auctioneer, it is very helpful to have a volunteer to accept student checks and ensure that balances are correct.

12. EVALUATION

The Pre-test on economic and civics concepts given during the first week of school is given again as a Post-test at the end of the year. I usually have the students write answers in ink for the Post-test, to differentiate those answers from the Pre-test ones. It will be apparent to the students that much knowledge has been gained during the course of the year. Students, parents, and teachers will have a proud feeling of accomplishment. On the last day of the school year, I give my students a copy of a J-Society II Diploma.

Ask students and parents for comments about their involvement with J-Society II, and you will receive comments similar to those I have saved from past years.

In 1986, I did a correlation of J-Society to the Free Enterprises/Economic Education Guide of Polk County. Most of the areas are covered in the modified J-Society II.

CORRELATION OF J-SOCIETY II TO SCHOOL-TO-WORK

The following comes from an article in Florida Trend, June, 1997 titled "Welfare Reform", concerning WAGES Coalition (Work and Gain Economic Self-Sufficiency). It said that of course, people need to work, instead of depending on welfare programs. The problem of earning a living is not the actual training for the job. Rather the largest problem in being able to keep a job to support oneself are the basic behaviors of showing up every day for work and dealing with supervisors.

From the same article, Mamun Rashied, the administrator of the Family Transitions Program in Pensacola was quoted as saying, ". . . help keep people out of trouble instead of dealing with them after they (are) in trouble."

J-Society II trains students in those very concepts:

- the workplace is the "factory" in the classroom,
- the workers are the students,
- the work is producing and learning the curriculum,
- the finished product is students ready for the next grade level,
- not having job-absenteeism is coming to school regularly in order to work through the curriculum successfully.
- and dealing with supervisors is not having problems resulting in lost income

From the What Is School-to-Work flyer, J-Society II correlates with School-to-Work in that:

- Job Awareness is taught daily in both the classroom "factory" and the society as a whole,
- Career Exploration is carried out throughout the year, and
- Career Preparation occurs daily.

J-Society II is a School-to-Work world of work, a system providing opportunities for ALL students, teaching good habits through the work ethic.

Let your students experience the real world...run a J-Society II* in your classroom.

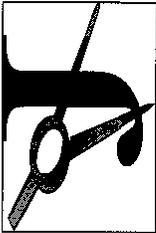
*Names of your society will be changed to support the boss. . .er, the teacher.

GO FOR IT!

You can have your own J-Society II in your classroom. Just put YOUR initial in place of mine...unless you are named Jones, and GO FOR IT! You will find that yes, it is work, but it makes your classroom come alive! So, GO FOR IT!

APPENDIX

The following pages contain sample sheets from my file that are used during the year. Feel free to make copies.

| | | |
|---|--|--|
| <p>Base Income</p> <p>Number of:</p> <p>A _____ x 100 = _____</p> <p>B _____ x 75 = _____</p> <p>C _____ x 50 = _____</p> <p>D _____ x 25 = _____</p> <p>E _____ x 10 = _____</p> <p>+ Imp. Inc. _____</p> <p>Total Base _____</p> <p>Prof. Inc. _____</p> | <p>Additional Income</p> <p>Honor Roll:</p> <p>All A = _____</p> <p>A & B = _____</p> <p>All B = _____</p> <p>Goal = _____</p> <p>Sup. Cit. = _____</p> <p>D Ab. = _____</p> <p>Reg. Job = _____</p> <p>Total _____</p> <p>Add'l. _____</p> | <p>Grading Per. #</p> <p>Base _____</p> <p>Add'l. Inc. + _____</p> <p>Gross Pay _____</p> <p>Less Tax* _____</p> <p>Net Pay _____</p> <p>*Compute on back</p> |
|  | | |
| <h1 style="margin: 0;">J Factory</h1> | | |
| <p>Pay to the Order of _____ \$ _____</p> | | <p>Date: _____</p> |
| <p>_____</p> <p>Payroll Clerk</p> | | <p>_____</p> <p>Proprietor</p> |
| <p>Grading Per. # _____</p> | | |

| | |
|--|-----------------------|
| <h1 style="margin: 0;">J-BANK CHECK</h1> | <p>Date: _____</p> |
| <p>Pay to the order of _____</p> | <p># of J's _____</p> |
| <p>Words _____</p> | |
| <p>J's _____</p> <p>Signature _____</p> | |

BANK BALANCE SHEET

NAME _____

Record each transaction:*

| |
|----------------------|
| BEGINNING BALANCE |
|----------------------|

| DATE | EARNING | SPENDING | | |
|------|-----------|----------|--------------------|---------|
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |
| | From + | For | Amount + or - - | Balance |

\$ _____

*Remember: Each transaction is either an earning or a spending...not both!

Last amount
is balance on
hand.

CONTRACT TO WORK FOR THE J FACTORY

I, _____, agree to work for every school day to the best of my ability. The work will be to successfully complete the 4th grade curriculum to produce a 5th grader. I agree to the following pay, to be paid at the end of each grading period.

100 J's per A on Report Card
75 J's per B on Report Card
50 J's per C on Report Card
25 J's per D on Report Card
10 J's per E on Report Card

Date

Signature of Employee (Worker)

Signature of Employer (Proprietor)

EMPLOYMENT APPLICATION

Office of Employment Application for Employment

Name of Applicant: _____

Position: _____

Please list qualifications and reason you desire this job: _____

To be filled in by Employment Director:

Check if applicant meets qualifications.

Signature of Employment Director

RENT BILL

Date _____

Name _____

owes for rent during

_____ grading
period.

Your rent = J's

Rent Collector

Be proud of your
"house" and keep
it clean!!!

Payment due on receipt.

FOOD BILL

To: _____

Date _____

Meal Charges

Days
present: _____

Charge
per day: x _____

Total
food
charges

Food Director

Payment due on receipt.

UTILITIES DEPARTMENT

Following is an itemized
list of expenses for

for _____ 9 week
grading period.

Date

Number of
checks _____

Charge per
check x _____

Total J's
owed

Utilities Collector

Payment due on receipt.

ELECTION QUALIFICATION FORM

Name: _____

State of Residence: _____

Write platform
on back of page.

Position Desired: _____

Endorsed by (2 required for Congressperson; 5 required for President*):

- 1 _____
- 2 _____
- 3 _____
- 4 _____
- 5 _____

*Runner up = Vice President

Signature of Candidate

Signature of Campaign Manager

.....
For official use only:

Date

Supervisor of Elections

FLEA MARKET LICENSE

This license is issued to:

Good for term of
one grading period.

for sale of: Product
 Service

Post at
Flea Market

License fee paid.
 Permission slip if used items.
 Not spent more than _____ per year if new.

Applicant's Signature

Flea Market Director

(Non-transferrable)

BUY A VACATION PLAN

Subject: _____ Name: _____

Page: _____ Date: _____

Charge my utilities account _____ J's
as payment in lieu of above assigned work.

Signature

Valid only: Day before Christmas vacation!
 Day before Spring Break!
 Last week of school!!!

May be used only if
alternate leisure time plan
is itemized on back.

This is to certify that

has participated in a year long study of

Economics and Civics

in the J Society.

*Hard
Work
Equals
Success!*

Marietta D. Jennings

Date

*NOTE TO TEACHER: In order to put test on computer, in three sections see "Note to Teacher" about additions to test prior to its reproduction as the actual Pre/Post Test: Sections II-2, II-3, and IV.

NAME _____
Date of Pre-Test _____ Date of Post-Test _____

Pre/Post-Test on Economics and Civics Understandings Developed Through J-Society II

I. GENERAL QUESTIONS:

1. What is a society? _____
2. What does economics mean? _____
3. What does civics mean? _____
4. What determines how much money a person earns? _____
5. What is an income? _____
6. What is a paycheck? _____
7. What does it mean to deposit a paycheck? _____
8. Why do people put money into checking accounts in a bank? _____
9. What is an expense? _____
10. Name at least two expenses that everyone has: _____
11. Why is it necessary to keep an accurate record in your checkbook? _____
12. What is a tax? _____
13. Who pays taxes? _____
14. What happens to the amount of tax that is deducted from a worker's paycheck? _____
15. Why does our society use checks? _____
16. What is an occupation? _____
17. What does it mean to be qualified for an occupation? _____
18. If people who are qualified for certain occupations do not do them, what happens to that society? _____
19. In our society, how hard you work determines _____

II. BASIC UNDERSTANDING OF CHECKBOOK. One J = one unit of imaginary money.

1. Your bank balance shows 450 J's balance in the last column. (See #3 below.)
How many J's do you have in your checking account? _____
2. You have received a bill from John Jones, who is the Utility Director, for 39 J's for your discipline problems during the period. Correctly fill out this check to pay this bill:

*Note to Teacher: In this space, reproduce a copy of "J-Bank Check" (see page 11) and insert prior to reproducing test.

3. Correctly show what should be done on the checkbook balance sheet or check register after paying the above bill:

*Note to Teacher: In this space, reproduce a copy of a portion of "Bank Balance Sheet" (see page 12) and insert prior to reproducing test. Write 450 J's in column for beginning balance.

4. Now, what do you do with the check you just wrote? _____

5. Your Utility Bill is for the amount of 39 J's. Your Utility Director announces that the average amount for that bill is 28 J's. How does your bill compare with the average? _____

- What does a wise society member attempt to do about his Utility Bill next time?

6. The next period you receive a paycheck for 550 J's. Using the form in #3 above, show how you keep track of your money.
7. What do you now do with your paycheck (after doing #6)? _____

III. KNOWLEDGE OF OCCUPATIONS

1. What is done by a Payroll Clerk? _____

2. What is done by a Tax Collector? _____

3. What does a Utility Director do? _____

4. What is the job of an Employment Director? _____

5. What does a Rent Collector do for society? _____

6. What is the function of a Banker in society? _____

The following questions concern Civics:

7. What is an Election Supervisor? _____

8. What is a Declaration of Independence? _____

9. What is a Constitution? _____

10. What is government? _____

11. What is apathy? _____

12. What is the Legislative Branch, and what does it do? _____

13. What is the Executive Branch, and what does it do? _____

14. What is the Judicial Branch, and what does it do? _____

IV. BASIC UNDERSTANDING OF A PAYCHECK

If a person has a paycheck like this:

*Note to Teacher: In this space, reproduce a copy of "J Factory Paycheck" and last column of stub next to actual check (see page 11). Prior to reproducing on test, write on stub: 640 = Base Income, 10 = Additional Income, 100 = Professional Income

1. What is the amount of gross pay? _____
2. What should be the amount paid in income tax if the tax rate is 20%. (Show work in this space.)
3. What would be the amount of net pay? _____ (Show work on check stub.)
4. Fill out the paycheck. The worker's name is John Doe, and YOU are the Payroll Clerk.

V. UNDERSTANDING THE AMOUNT OF A BILL

1. You are the Utility Collector. Joe Jones has had 36 discipline marks this grading period. Because of inflation, the charge per mark has increased to 3 J's per mark. Compute his Utility Bill.