Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Source Documents Activity**

Cy Sawyer owns a service business called Cy’s Repair Service, which uses the following accounts:

Cash Accts. Rec. – J. Hutton Supplies

Prepaid Insurance Accts. Pay. – Atlas Supplies Cy Sawyer, Capital

Cy Sawyer, Drawing Sales Miscellaneous Expense

Rent Expense Utilities Expense

Source documents related to the transactions for Cys Repair Service for May are provided below and on the pages that follow.

**Instructions:**

1. The journal for Cys Repair Service has been provided at the back of this packet. Use page 1 of the journal to journalize the transactions for May. Source documents are abbreviated as follows: check, C; memorandum, M; receipt, R; sales invoice, S; calculator tape, T.
2. Prove the journal.
3. Prove cash. The beginning cash balance on May 1 is zero. The balance on the next unused check stub is $5,223.00.
4. Rule the journal.









*Prove page 1 of the journal: Prove cash:*

**Debit** **Credit** Cash on hand at the beginning of the month \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Column Column Totals Column Totals** *Plus* total cash received during the month \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*General* \_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_ *Equals* Total \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Sales* \_\_\_\_\_\_\_\_\_\_\_\_\_ *Less* total cash paid during the month \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Cash* \_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_ *Equals* cash balance at the end of the month \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Totals*  \_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_ Checkbook balance on the next unused check stub \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_