

# Source Documents

A **Source Document** provides evidence that a transaction has taken place.

There are 4 basic types of **Source Documents** that we will be using.

**Invoice** Indicates that money is owed.

from your company

Accounts  
Receivable

to your company

Accounts  
Payable

**Check Stub** Indicates that a check  
has been issued.

Credit  
Cash

**Receipt** Indicates that money has  
been paid.

from your company

Debit  
Cash

to your company

Credit  
Cash

**Memorandum  
(memo)** Written message  
describing a  
transaction

Various

# Source Document Examples

(1) KELLY'S OFFICE SUPPLIES  
351 Circle Drive, #150  
Santa Monica, CA 90405

(2) TO: Roadrunner Delivery Service  
155 Gateway Blvd.  
Bakersfield, CA 94220

(3) INVOICE NO. 470  
DATE: Dec. 1, 20--  
ORDER NO.: 150  
SHIPPED BY: Truck  
TERMS: Payable in 30 days

QTY.	ITEM	UNIT PRICE	TOTAL
(5) 3	Office Chairs	(6) \$ 99.00	\$ 297.00

Invoice

Receipt

- (1) Name of company providing service
- (2) Name of company receiving service
- (3) Date of invoice
- (4) Invoice number
- (5) Item sold/bought
- (5) Price of item

(1) \$ 250.00 (2) No. 110  
(3) November 2 20--  
(4) Info-Systems  
(5) fax/modem

	Dollars	Cents
Balance brought forward	25.00	00
Add deposits		
Total	25.00	00
Less this check	250	00
Balance carried forward	24.75	00

- (1) Amount of check
- (2) Check number
- (3) Date check was written
- (4) Name of company being paid
- (5) Purpose of check

Check Stub

(1) Roadrunner Delivery Service  
155 Gateway Blvd.  
Bakersfield, CA 94220

(2) RECEIVED FROM: Greer's Market  
Two hundred and 00/100 DOLLARS

(3) Nov. 26 20--  
(4) No. 2  
(6) 200.00

(5) FOR: Delivering 11/26/20--  
RECEIVED BY: Maria Sanchez

- (1) Name of company providing service
- (2) Name of company receiving service
- (3) Date of receipt
- (4) Receipt number
- (5) Service provided
- (5) Amount received

Memo

(1) MEMORANDUM 6  
155 Gateway Blvd.  
Bakersfield, CA 94220

TO: Accounting Clerk  
FROM: Maria Sanchez

(2) DATE: October 1, 20--  
SUBJECT: Contributed personal funds to the business

(3) I have contributed \$25.00 from my personal savings to be deposited to the business, Roadrunner Delivery Service.

- (1) Memo number
- (2) Date of memo
- (3) Description of transaction