J. W. PENNEWILL.

ACCOUNTING RECORD SHEET.

APPLICATION FILED OCT. 5, 1915.

1,227,653.

Patented May 29, 1917.

2 SHEETS—SHEET 1.

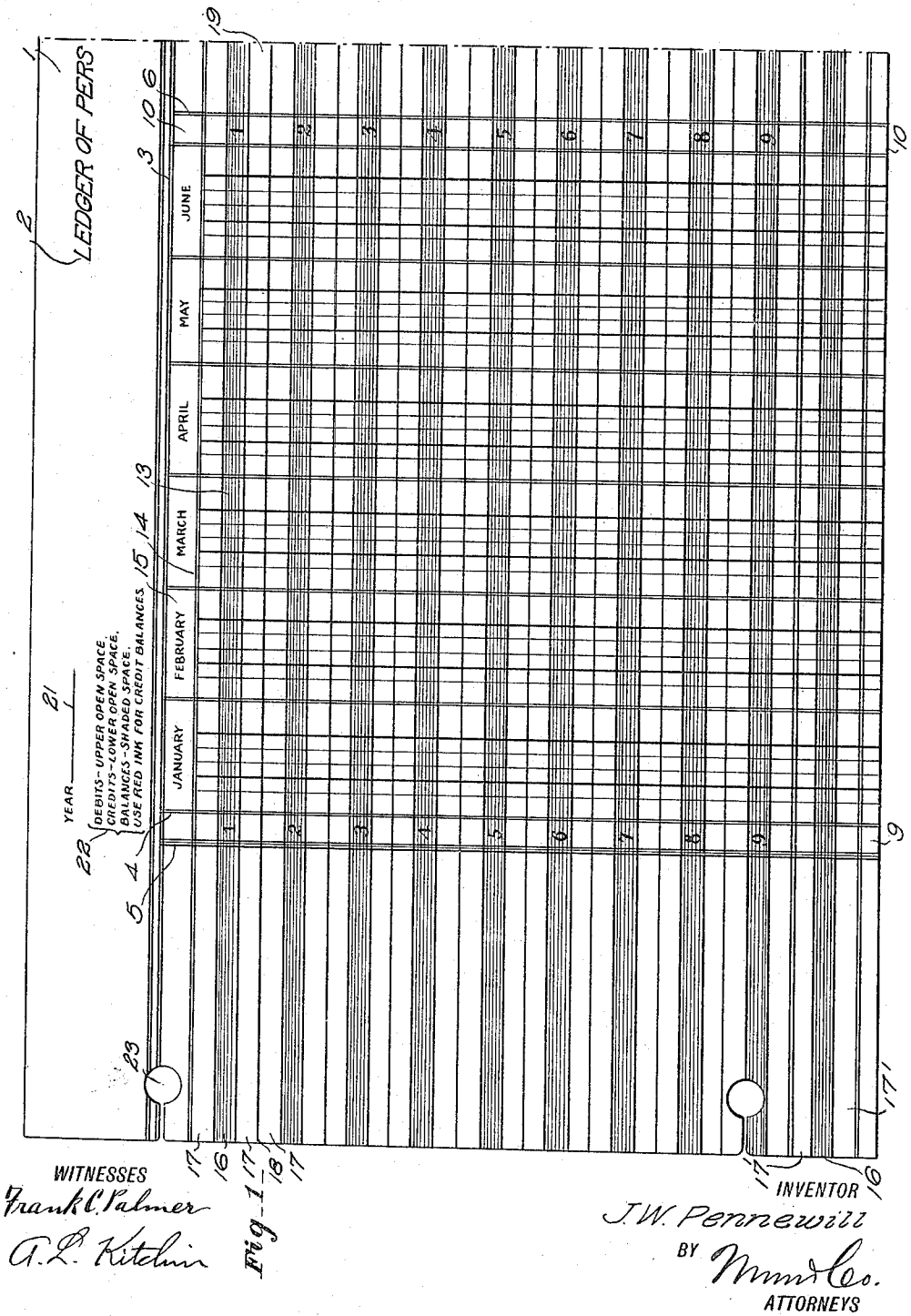

Fig. 1.

WITNESSES

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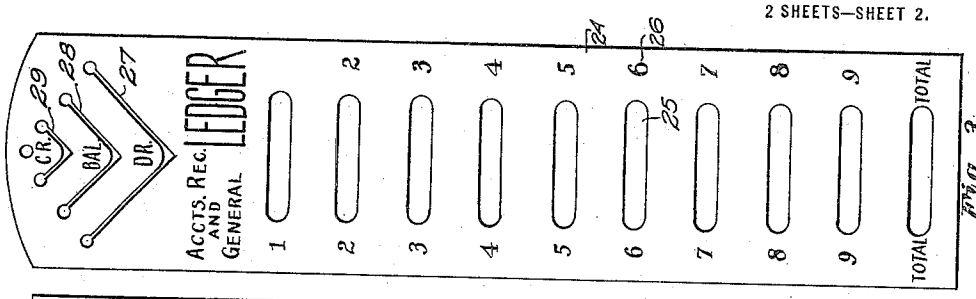

Fig. 3.

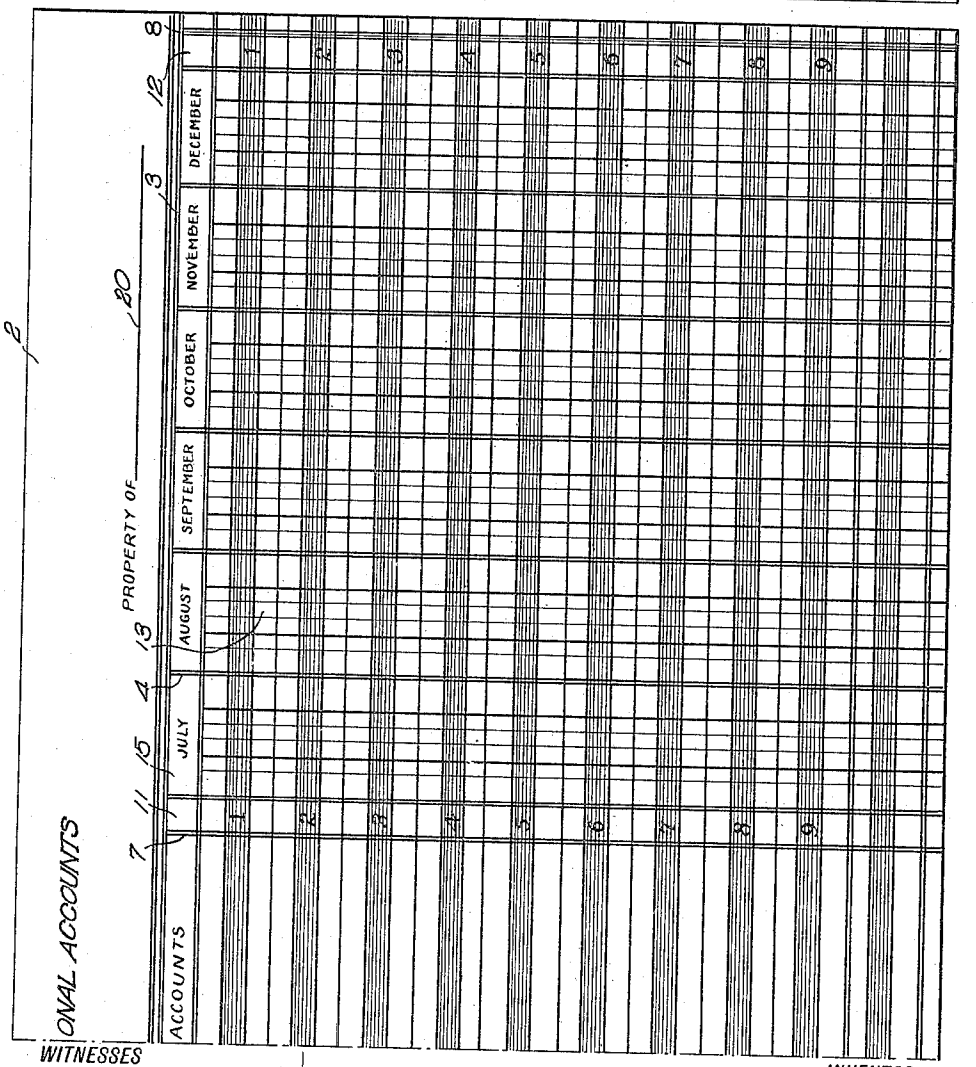

Fig. 2.

WITNESSES

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UNITED STATES PATENT OFFICE.

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ACCOUNTING RECORD-SHEET.

1,227,653. Specification of Letters Patent. Patented May 29, 1917.

Application filed October 5, 1915. Serial No. 54,157.

To all whom it may concern:

Be it known that I, JAMES W. PENNEWILL, a citizen of the United States, and a resident of Silver City, in the county of Grant and State of New Mexico, have invented a new and Improved Accounting Record-Sheet, of which the following is a full, clear, and exact description.

This invention relates to record sheets and particularly to a sheet designed for receiving accounts, as for instance, accounts receivable, and for arranging the data in such a manner as to present the accounts of a large number of persons on a single sheet.

The object in view is to provide a simple form of ruling for receiving a large number of accounts on a single sheet and in such a manner as to clearly distinguish between the accounts and between the items of each account.

Another object of the invention is to provide an accounts sheet whereby the total debits and credits and also the balance of each account may be carried in a group forward month by month horizontally so that a year's record may be produced on a single sheet of reasonable size.

A further object of the invention is to provide a special ruling both for the horizontal grouping of numbers and longitudinal grouping of numbers in order that the particular numbers may be readily seen at a glance.

A still further object of the invention is to produce a sheet of any desired vertical ruling or without any vertical ruling, which sheet is arranged with horizontal spaces divided by special designations of various kinds, as for instance, by ruling or coloring certain parts of the sheet for producing successive spaces in a predetermined sequence.

In the accompanying drawing:—

Figure 1 is a plan view of the left half of a sheet embodying the invention;

Fig. 2 is a plan view of the right half of a sheet embodying the invention;

Fig. 3 is a plan view of a guide for assisting in adding the various columns on the sheet shown in Figs. 1 and 2.

In carrying out the object of the invention the detail construction of the sheet may be varied widely without departing from the spirit of the invention, the essential feature being to produce a sheet having certain horizontal spaced designations thereon, a practical construction being the formation of a sheet with rulings which produce horizontal strips, said strips being spaced apart so as to produce open spaces therebetween, said open spaces being in turn, if desired, divided into two members by a central division line. This division may, however, be eliminated so as to produce a comparatively wide open space bound by comparatively narrow horizontally ruled spaces. Ruling as shown in the drawing is a desirable construction but it is evident that the spaces could be differently colored so as to produce the same effect, namely, a plurality of horizontal spaces of different appearance arranged so as to be repeated from the top of the sheet downwardly. After the sheet has been constructed in this manner the same may be ruled vertically so as to receive accounts of different kinds, as for instance, accounts receivable, and when receiving accounts of this kind the arrangement is especially adapted to show the condition of the accounts for an appreciable time, as for instance, a year, and also to show how the same may be closed out for giving a summary at the end of the year.

Referring to the accompanying drawings by numerals, 1 indicates the space at the top of the sheet for receiving the designation 2 for identifying the particular matter on the sheet. Arranged below space 1 is a grouping of dividing lines 3, adjacent which are arranged a plurality of vertical lines 4 for dividing the sheet into vertical columns, and vertical rulings 5, 6, 7 and 8 for producing index columns 9, 10, 11 and 12. The vertical rulings 4 produce columns 13, which columns are divided off near the upper end by a pair of lines 14 so as to produce inclosed blocks or spaces 15 for receiving the names of the months or other information as may be desired.

Below the lines 14 are provided shaded sections 16 with an open or unshaded section 17 on each side thereof. The dividing line 18 divides two adjacent sections 17 whereby there are presented three inclosed spaces for each index number in column 9, column 9 being provided with an index number preferably on each shaded portion 16.

Arranged preferably centrally of the sheet is a vertical space or column 19 for receiving the names of the persons whose accounts are kept on the sheet, while arranged at one side within space 1 is a line

20 for receiving the name of the person using the sheet. A date space 21 is arranged in space 1 near the opposite end to the position of line 20 and beneath the date space 21 is arranged several lines of directions 22 for indicating the way the accounts are to be entered on the sheet. Adjacent the end of the sheet carrying the year line 21 are openings 23 for receiving the posts of a carrier or back. It is evident that the leaf could be used as an ordinary loose leaf book or may be bound permanently in a book without departing from the spirit of the invention.

When using the sheet the first name is entered in column 19 on the first or upper shaded section 16 and the footings from a billing or monthly statement book are placed in the column marked "January" and in the horizontal space indicated by the index 1. The debit footings are entered in the upper space 17 while the credit footings are entered in the lower space 17, and the balance, if the same is a debit balance, is entered in black ink in the shaded space 16, in the column of succeeding month. If the balance should be a credit balance the same is entered in red ink to distinguish it from the other balances on the same sheet. All of the entries on the sheet are of the same kind of ink, as for instance, black ink, unless there is a credit balance, which is of a different ink, as for instance, a red ink. After the first name has been entered a second name may be entered in column 19 in the space indicated by the numeral 2, and a third name may be entered below that, and so on until the sheet is filled.

The footings of the billing or monthly statement book are entered for each name at the end of the month of January so that the condition of any account may be readily seen by inspecting this single column. After February has passed the footing for the month of February on the billing or monthly statement book is entered in the February column, and so on for the entire year. It will thus be seen that a single sheet will show the condition of a large number of accounts for the entire year. When it is desired to take off a trial balance or to ascertain the condition of the accounts for any one month or any group of months, the various items are added and placed in the open and shaded spaces 16′ and 17′ at the bottom of the sheet.

In order to assist in adding these figures a guide 24 is provided which is provided with apertures 25 having indicating figures 26 arranged adjacent thereto. These apertures are properly spaced apart and properly spaced in relationship with the slots 27, 28 and 29 at the top of the guide so that when the upper edge of the sheet is inserted into slot 29 as far as it will go the various apertures 25 will expose the credit items, namely, all of the lower spaces 17 including the lower space 17′ at the bottom of the sheet. By adding these items and entering the same on the lower space 17′ at the bottom of the sheet a correct total of credit items will be found. When the sheet is inserted into slot 28 as far as it will go the apertures 25 will uncover the balance spaces 16, and likewise when the sheet is forced into the slot 27 as far as it will go the apertures 25 will expose the upper spaces 17. By this construction and arrangement of guide all of the figures are covered except those which are to be added.

By this arrangement of keeping a summary of the accounts, checking of the accounts or taking a trial balance are expedited as all the balances of all active accounts are inserted in one vertical column on each page each month and the necessity of looking over inactive or closed accounts is entirely eliminated. It will also be evident that by this arrangement a large number of accounts may be inspected at a glance and their condition ascertained from month to month throughout the entire year. In arranging the accounts on the sheet or on several sheets where a number are used, the same are arranged alphabetically, whereby the indexing of a book formed of sheets of this kind is unnecessary as the account desired is found when turning to the letter beginning that particular account. Also, the arrangement is such as to eliminate the ordinary rulings for ledgers of ordinary construction, thus condensing the information to a minimum while presenting all the information that is desired and that may be necessary to take off a trial balance at any time.

In forming the shaded space 16 the same may be produced by ruling in any desired way, as for instance, lithographing, or may be colored by plain color if desired, without departing from the spirit of the invention, the invention being to provide distinct horizontally arranged spaces. It is evident that the line 18 separating the spaces 17 between the respective spaces 16 may be of any color and may be a single or a plurality of lines as desired. It is also evident that the various rulings may be of any color or combination of colors without departing from the spirit of the invention, providing a contrast is produced of shaded and open spaces and the various vertical rulings are utilized.

What I claim is:

1. In a sheet of the character described, a plurality of sets of horizontal rulings arranged so as to produce independent sets of horizontal spaces, a guide formed with notches adjacent the upper end corresponding to each set of spaces, and a plurality of

apertures in the body of the guide corresponding to said notches, whereby one of the sets of horizontal rulings will be disclosed through said apertures when one of said notches engages the upper edge of said sheet and when the other notches engage with the upper end of the sheet other sets of horizontal rulings will be disclosed to view, thus allowing a vertical addition of numbers on said sets of horizontal rulings.

2. In an accounting sheet of the character described, a plurality of horizontal distinctive spaces extending across said sheet, said horizontal spaces being arranged in groups for producing a central distinctive space for receiving a balance, and distinctive spaces on each side of said central space for receiving debits and credits of particular accounts, and a guide formed with spaced apertures adapted to disclose any one set of horizontal spaces of each of the groups and three notches at the upper end adapted to limit the movement of the guide in a downward direction, said notches corresponding to said spaces whereby when one notch is used the apertures in the guide will disclose the horizontal spaces for receiving the balance and when the other notches are used said apertures will disclose the debits and credits according to the particular aperture used, thus allowing a quick and accurate addition of any of the items desired.

In testimony whereof I have signed my name to this specification in the presence of two subscribing witnesses.

JAMES WILLIAM PENNEWILL.

Witnesses:
M. B. BUCHANAN,
E. M. BRUMBACK.

Copies of this patent may be obtained for five cents each, by addressing the "Commissioner of Patents, Washington, D. C."