

W. HIMROD.
SYSTEM OF BOOKKEEPING.

No. 521,882.

Patented June 26, 1894.

Fig. 1.

CASH WATER WORKS. MAY 1893.										
DAY	FIRST WARD.					TOTAL	SECOND WARD TOTAL	THIRD WARD TOTAL	FOURTH WARD TOTAL	MAY TOTAL
	Indiv. class.	METER	SPECIAL	PLUMBING	BUILDING					
1	5 75	10 25	1 25	9 05	1 42	27 72	20 59	37 59	35 98	121 88
2	7 15	9 40	83	4 10	2 32	23 80	32 26	32 85	20 37	109 28
	12 90	19 65	2 08	13 15	3 74	57 52	52 85	70 44	56 35	231 16
3	8 10	10 00	1 00	1 90	2 12	23 12	26 10	25 85	31 69	106 76
	21 00	29 65	3 08	15 05	5 86	74 64	78 95	96 29	88 04	337 92
29	15 15	7 63	2 50	4 90	2 87	33 05	31 06	30 28	19 77	114 16
	36 15	37 28	5 58	19 95	8 73	107 69	110 01	126 57	107 81	452 08
30	9 14		83	1 10	1 19	12 26	12 66	7 73	22 00	54 65
	45 29	37 28	6 41	21 05	9 92	119 95	122 67	134 30	129 81	506 73
31	10 11	9 22				19 33	13 50	11 29	12 00	56 12
	55 40	46 50	6 41	21 05	9 92	139 28				
E	62 73	42 75	5 00	15 69	10 00		136 17			
F	57 74	45 80	7 25	21 25	13 55			145 59		
G	65 37	41 03	5 00	19 27	11 14	AMOUNT OF DEPOSITS	BALANCE IN TREASURY	TOTAL RESOURCES	141 81	562 85
	241 24	176 08	23 66	77 26	44 61	541 43	273 73	267 70	21 42	289 12

Fig. 2.

CASH WATER WORKS. MAY 1893.										
DAY	SECOND WARD					TOTAL	SECOND WARD TOTAL	THIRD WARD TOTAL	FOURTH WARD TOTAL	MAY TOTAL
	Indiv. class.	METER	SPECIAL	PLUMBING	BUILDING					
1	6 30	10 11	42	2 80	96	20 59	37 59	35 98	121 88	
2	10 87	12 12	1 25	4 60	3 42	32 26	32 85	20 37	109 28	
	17 17	22 23	1 67	7 40	4 38	52 85	52 85	70 44	56 35	231 16
3										
28	12 10	7 87	83	4 10	1 20	26 10	26 10	25 85	31 69	106 76
	29 27	30 10	2 50	11 50	5 58	78 95	78 95	96 29	88 04	337 92
29	14 20	8 15	1 25	4 19	3 27	31 06	31 06	30 28	19 77	114 16
	43 47	38 25	3 75	15 69	8 85	110 01	110 01	126 57	107 81	452 08
30	8 16	4 50				12 66	12 66	7 73	22 00	54 65
	51 63	42 75	3 75	15 69	8 85	122 67	122 67	134 30	129 81	506 73
31	11 10		1 25		1 15	13 50	13 50	11 29	12 00	56 12
E	62 73	42 75	5 00	15 69	10 00		136 17			
F	57 74	45 80	7 25	21 25	13 55			145 59		
G	65 37	41 03	5 00	19 27	11 14	AMOUNT OF DEPOSITS	BALANCE IN TREASURY	TOTAL RESOURCES	141 81	562 85
	241 24	176 08	23 66	77 26	44 61	541 43	273 73	267 70	21 42	289 12

WITNESSES.
W H Clark
J. Cinfelckr.

INVENTOR
William Himrod
By H. Stugrovi
Atty

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Fig. 3.

B CASH WORKS. MAY 1893.							C			D	
DAY	THIRD WARD.					THIRD WARD TOTAL	FOURTH WARD TOTAL	MAY TOTAL			
	Indiv. dual	METER	SPECIAL	Rumbling	Building						
1	8 45	12 01	1 25	11 20	4 68	37 59	35 89	121 88			
2	9 16	13 24	2 50	4 72	3 23	32 85	20 37	109 28			
	17 61	25 25	3 75	15 92	7 91	70 44	56 35	231 16			
3	11 12	8 62	1 25	3 15	1 71	25 85	61 69	106 76			
28	28 73	33 87	5 00	19 07	9 62	96 29	88 04	337 92			
29	14 25	11 93	83	2 18	1 09	30 28	19 77	114 16			
	42 98	45 80	5 83	21 25	10 71	126 57	107 81	452 08			
30	6 01				1 72	7 73	22 00	54 65			
	48 99	45 80	5 83	21 25	12 43	134 30	129 81	506 73			
31	8 75		1 42		1 12	11 29	12 00	56 12			
E	57 74	45 80	7 25	21 25	13 55	145 59					
F	65 37	41 03	5 00	19 27	11 14	AMOUNT OF DEPOSITS	BALANCE IN CITY TREASURY OFFICE	TOTAL CASH RESOURCES	141 81	562 85	
G	241 24	176 08	23 66	77 26	44 61	541 43	273 73	267 70	21 42	289 12	562 85

Fig. 4.

C CASH WORKS. MAY 1893.							D					
DAY	FOURTH WARD.					AMOUNT OF		BALANCE IN		TOTAL CASH RESOURCES	FOURTH WARD TOTAL	MAY TOTAL
	Indiv. dual	METER	SPECIAL	Rumbling	Building	DEPOSITS	WARRANTS	CITY TREASURY OFFICE				
1	8 20	14 14	1 25	9 19	3 20	100 00	25 40	74 60	21 88	96 48	35 98	121 88
2	7 19	6 80	83	3 93	1 62	110 00	52 10	132 50	21 16	153 66	20 37	109 28
	15 39	20 94	2 08	13 12	4 82	210 00	77 50				56 35	231 16
3	12 13	11 09	42	3 93	4 12	102 12	84 10	150 52	25 80	176 32	61 69	106 76
27	27 52	32 03	2 50	17 05	8 94	312 12	161 60				88 04	337 92
29	15 10		1 25	2 22	1 20	119 12		269 64	20 84	290 84	19 77	114 16
	42 62	32 03	3 75	19 27	10 14	431 24	161 60				107 81	452 08
30	12 00	9 00			1 00	60 19	112 13	217 70	15 30	233 00	22 00	54 65
	54 62	41 03	3 75	19 27	11 14	491 43	273 73				129 81	506 73
31	10 75		1 25			50 00		267 70	21 42	289 12	12 00	56 12
F	65 37	41 03	5 00	19 27	11 14	AMOUNT OF DEPOSITS	WARRANTS	BALANCE IN CITY TREASURY OFFICE	TOTAL CASH RESOURCES		141 81	562 85
G	241 24	176 08	23 66	77 26	44 61	541 43	273 73	267 70	21 42	289 12		562 85

WITNESSES

W. H. Clark
F. Einfeldt.

INVENTOR

William Himrod
By [Signature] atty.

UNITED STATES PATENT OFFICE.

WILLIAM HIMROD, OF ERIE, PENNSYLVANIA, ASSIGNOR OF ONE-HALF TO
JULIA A. HIMROD, OF SAME PLACE.

SYSTEM OF BOOKKEEPING.

SPECIFICATION forming part of Letters Patent No. 521,882, dated June 26, 1894.

Application filed June 17, 1893. Serial No. 477,902. (No model.)

To all whom it may concern:

Be it known that I, WILLIAM HIMROD, a citizen of the United States, residing at the city of Erie, in the county of Erie and State of Pennsylvania, have invented certain new and useful Improvements in Books for Bookkeeping; and I do hereby declare the following to be a full, clear, and exact description of the invention, such as will enable others skilled in the art to which it appertains to make and use the same, reference being had to the accompanying drawings, and to the letters of reference marked thereon, forming part of this specification.

My invention consists in the improved system of bookkeeping, hereinafter set forth and explained and illustrated in the accompanying drawings, in which—

Figure 1. is a plan view of a book embodying my system of one month's accounts, for four wards of a city, a portion thereof being broken away. Fig. 2. is a like view of the same with the first page removed. Fig. 3. is like view of the same with the first two pages removed. Fig. 4. is a like view of the same with the first three pages removed.

The objects of my invention are to so devise a system of book keeping, adapted for water works, gas works, electric light works, and other business, that the aggregate of each branch of each day's business can be entered, for any number of wards, sub-division thereof, or other departments of the business, on a single sheet for each ward, sub-division thereof, or other department of the business, so as to occupy substantially a single line on each sheet, and so that the aggregate of each branch of business for all of the preceding days of the months can also be entered immediately thereunder on each sheet, so that at a glance, the aggregate, not only of each branch, but of all of the branches of the business, as well as of all of the wards, the sub-divisions thereof, or other departments of the business for the day, or for the aggregate of the preceding days of the month can be seen at a glance.

Another feature of my system of book keeping consists in utilizing certain blank space on the last sheet, for the purpose of showing the daily amounts of bank deposits and war-

rants as well as of any balances in other depositories, or in the office, at the close of the day's business; together with a concise statement of all cash resources at the close of each day; these various items being carried thereto, at the close of the day's business from the ordinary day books, ledgers, cash books, or other account books kept by the establishment.

Referring to the accompanying drawings illustrating my improved system of book keeping, it will be seen that the sheet B projects at the right hand, beyond the sheet A far enough, so that the column of figures headed "Second ward total" can be read without raising the sheet A; and below the sheet A far enough so that the rows of figures indicated by E representing the totals for the month of the individual, meter, special, plumbing and building accounts, can also be read without raising the sheet A. This will clearly be seen by reference to Fig. 2, where sheet A is turned back. Likewise sheet C projects beyond sheet B, and sheet D beyond sheet C, both at the right hand side and at the bottom, and for the same purpose as before described, as shown in Figs. 3 and 4. The sheet D also projects far enough to the right to permit of the placing thereon the additional column of figures designated at the top of the column as "May total," which indicates the totals of the accounts of all of the wards, daily, or for any number of days of the month desired, as well as the total of the same for the entire month, as indicated by the figures marked F. It will also be observed that the figures marked F are also the aggregate of the footings marked G, H, I and J, when added together as indicated by the arrows *a*; again I am enabled to check the footing F by adding the footings designated by K, L, M, N and O, the aggregate of which should equal the sum indicated by F.

By reference to the drawings, Figs. 1, 2, 3 and 4, it will be seen that the columns headed "Individual" "Meter" "Special" "Plumbing" and "Building" are ruled alike and in the same location on all of the sheets A, B, C and D, so that when the sheets are placed over each other, as shown in Fig. 1, the footings of these columns on sheets B, C and D

appear in the lines E E' and F', while the amounts designated as K, L, M N and O in line G show the aggregate of the lines D' E E' and F'.

5 By reference to Fig. 4, it will be seen that I utilize the space between the columns headed "Building" and the column headed "Fourth ward total" and rule it up into columns headed "Deposits," "Warrants," "City treasury," "Office," and "Total cash resources,"
 10 into which columns I carry the daily balances of each of these accounts; the aggregates for the month of each, being brought down into the last line G' on page D as indicated by the
 15 letters *b, c, d, e* and *f*; by this arrangement a succinct summary of every account can be shown at the close of each day's business, together with the aggregates thereof, as may be desired.

20 In the drawings, for convenience, I have shown and herein described my system of book keeping as utilized for only four wards or divisions, and for a daily statement of the accounts of these wards or divisions and the
 25 aggregates thereof, but it is obvious that the same can be utilized for any convenient number of wards or divisions; the same being only limited by the number and size of the pages used, and also, that the accounts can
 30 be stated daily, weekly, monthly or yearly, as desired; the only change required being in the dates used.

Having thus fully described my invention, so as to enable others to utilize the same, what
 35 I claim as new, and desire to secure by Letters Patent of the United States, is—

1. In a book for book keeping, the combination of a series of sheets, the second sheet extending to the right beyond the end of the
 40 first, said extension being ruled for columns of figures, and extending below the first sheet sufficiently to receive a row of figures thereon, and each subsequent sheet likewise extending at the right side and bottom beyond
 45 the sheet preceding it, and likewise ruled on its projecting end, substantially as set forth.

2. In a book for book keeping, the combi-

nation of a series of sheets, the second of which extends to the right beyond the end of the first sheet far enough to show rulings for
 50 one or more columns of figures, and below the lower edge of the first sheet far enough to show one or more lines for figures, and each subsequent sheet likewise extending beyond and below the sheet preceding it, with
 55 rulings for vertical columns for dates and for figures on the left hand portions of all of the sheets, so that said columns on each sheet are directly under the like columns on the preceding
 60 sheets; and also, columns ruled on the projecting right hand ends of each sheet, substantially as set forth.

3. A book for book keeping consisting substantially of a series of sheets, the second sheet extending at the right beyond, and at
 65 the bottom below the sheet preceding it, and each succeeding sheet likewise projecting at the right beyond and at the bottom below the sheet preceding it, each of said sheets being ruled to receive the accounts for a ward or
 70 other subdivision of a business, and the end and bottom of the first sheet and the projecting ends and bottoms of each succeeding sheet being ruled to receive entries thereon, so that
 75 daily, weekly, monthly or yearly balances on each or all of the sheets may be shown, substantially as set forth.

4. In a book for book keeping, the combination of a series of leaves, each successive leaf extending beyond and below the leaf
 80 preceding it, whereby each leaf will show the daily balances or aggregates of the several departments of the business for a ward or other division of the business, and the final sheet, also, the aggregates of the several
 85 departments of all of the wards or other divisions, substantially as set forth.

In testimony whereof I affix my signature in presence of two witnesses.

WILLIAM HIMROD.

Witnesses:

W. H. CLARK,
 H. J. CURTZE.