July 19, 1927. 1,636,441

W. ROTSTED

MEANS FOR KEEPING ACCOUNTS

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Fig. 1

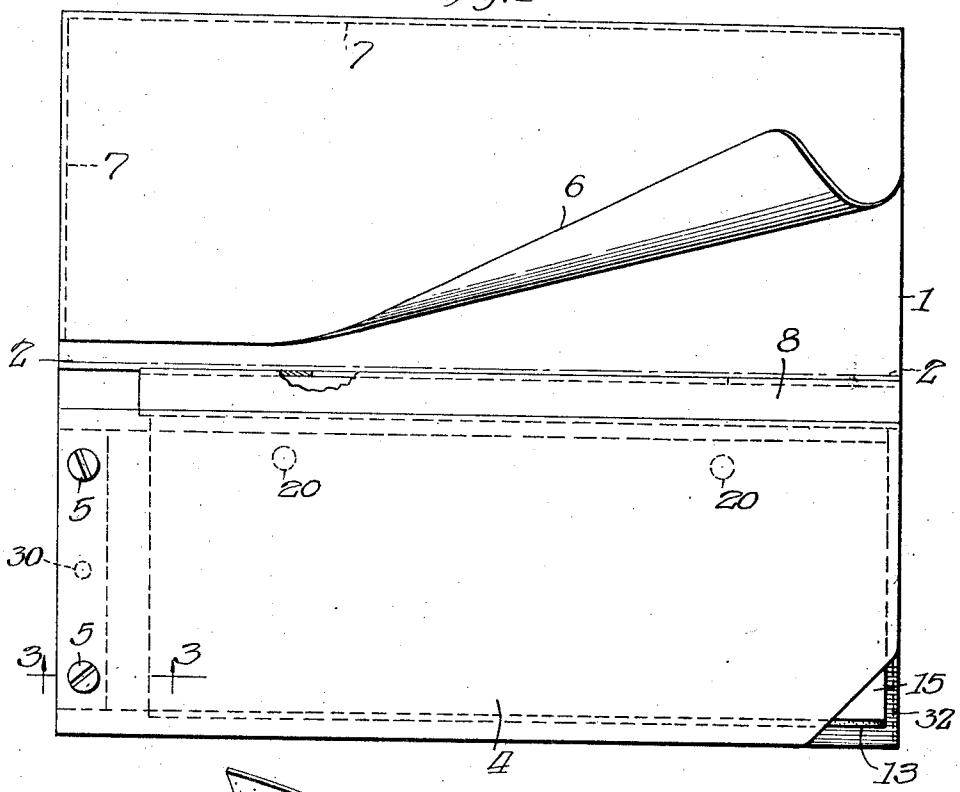


Fig. 2

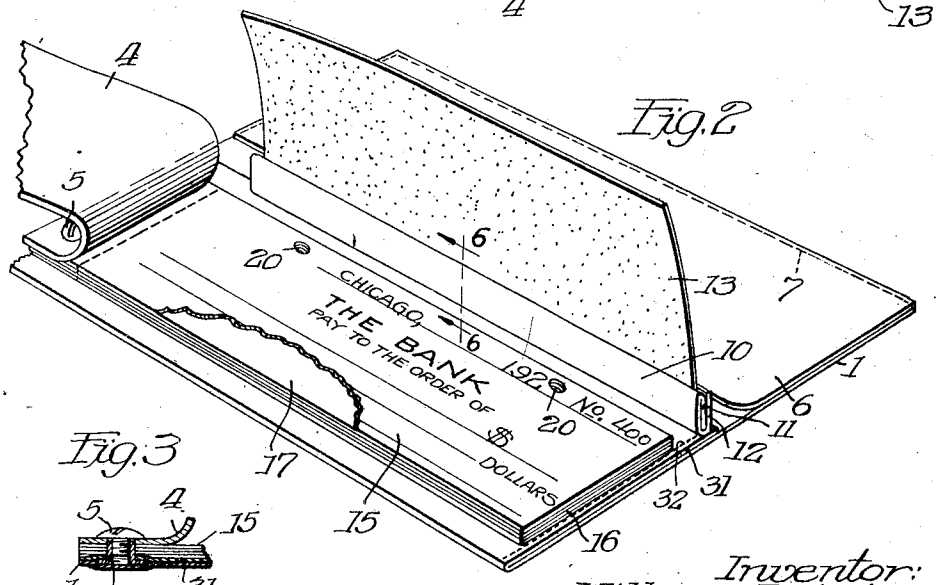


Fig. 3

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W. ROTSTED

MEANS FOR KEEPING ACCOUNTS

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Fig. 4

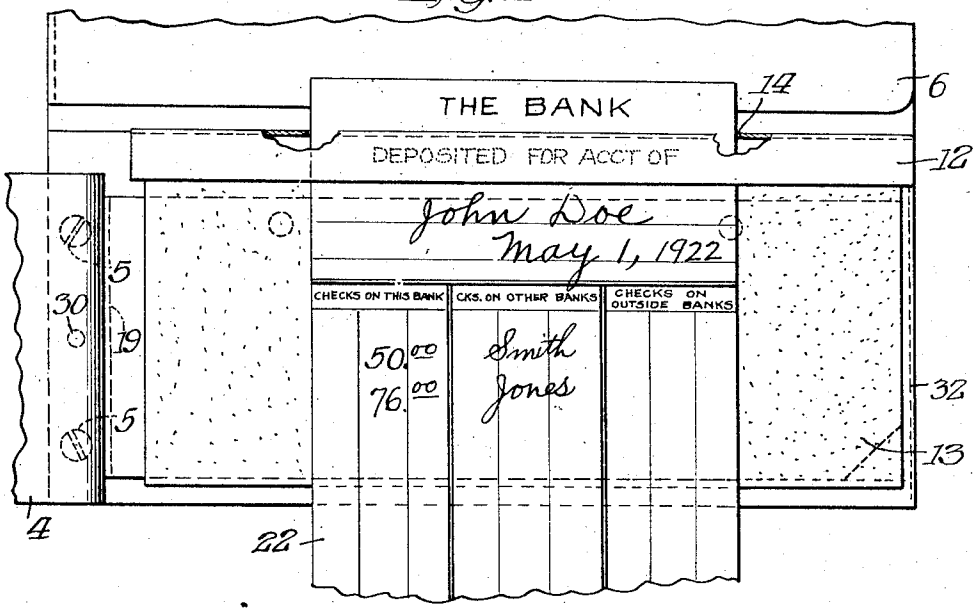


Fig. 5

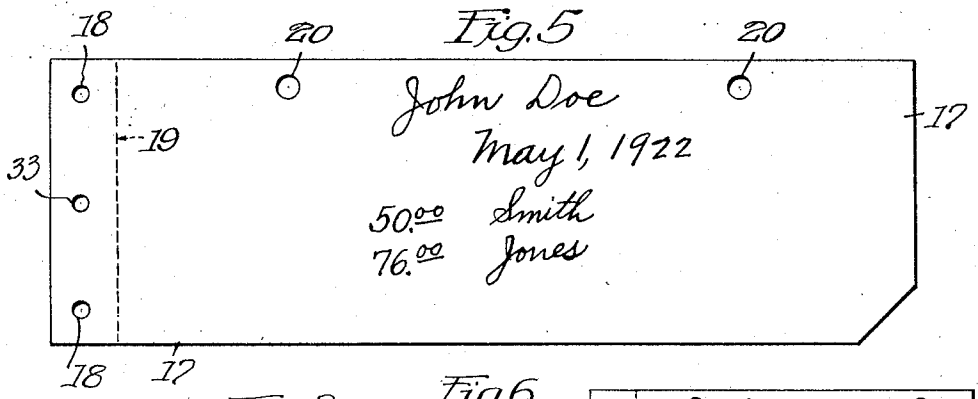


Fig. 8

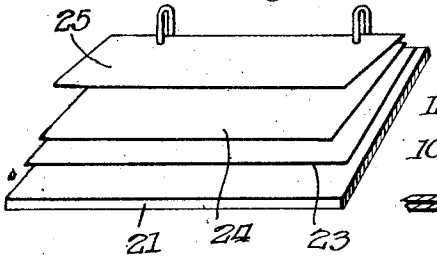
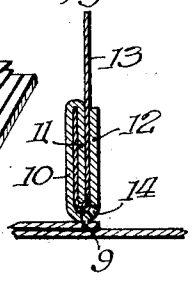


Fig. 6



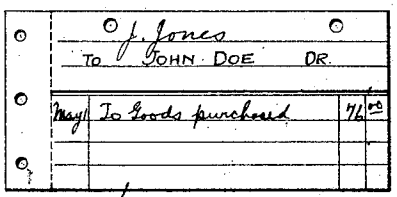


Fig. 7

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July 19, 1927. 1,636,441

W. ROTSTED

MEANS FOR KEEPING ACCOUNTS

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Fig. 9

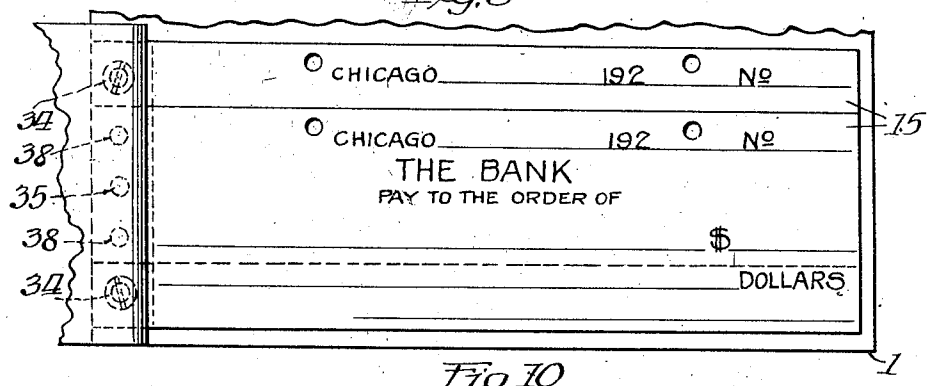


Fig. 10

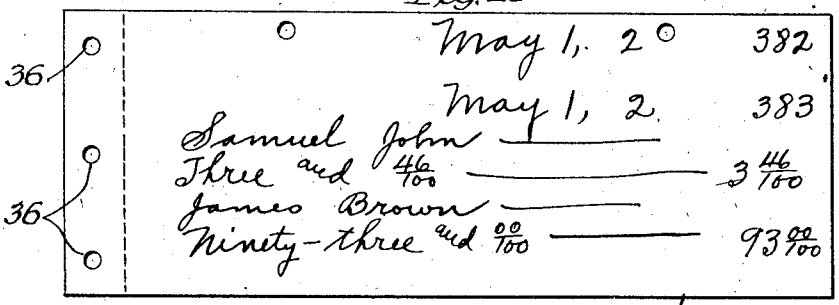


Fig. 11

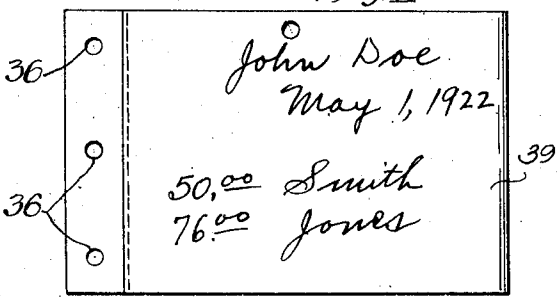


Fig. 13

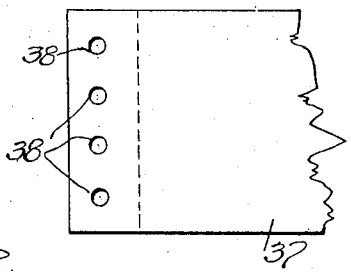
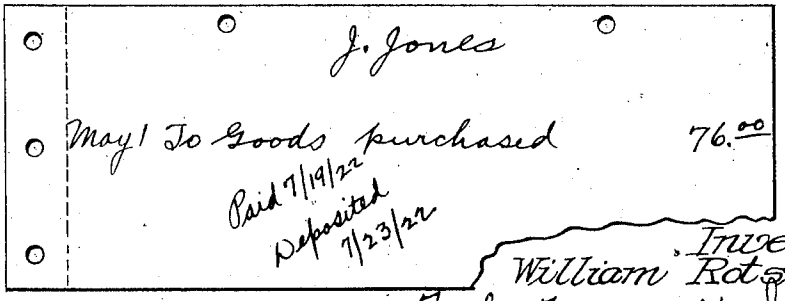


Fig. 12



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Patented July 19, 1927. 1,636,441

UNITED STATES PATENT OFFICE.

WILLIAM ROTSTED, OF CHICAGO, ILLINOIS.

MEANS FOR KEEPING ACCOUNTS.

Application filed December 26, 1922. Serial No. 609,075.

My invention has reference more particularly to the construction, arrangement and mounting of checks, deposit slips, bills and copy sheets to facilitate the use of same and insure perservation of a record of all money received and paid out, and also relates to the method of assembling the original papers or copies so as to afford a complete and reliable loose leaf record constituting cost and ledger accounts, without the necessity of posting or rewriting items or transferring figures as in the ordinary accounting systems.

I have shown and described my invention herein in a form convenient for personal use wherein the necessary leaves of the system are combined in a form suitable for carrying in the pocket, although it is to be understood that the system may be readily enlarged and adapted for use in keeping accounts for a business of any proportion.

On the drawings:

Fig. 1 is a top view of an open book or holder in pocket form embodying my invention;

Fig. 2 is a perspective view thereof.

Fig. 3 a sectional view on the line 3—3 of Fig. 1, showing the manner of holding the leaves in the book;

Fig. 4 a detail view showing a deposit slip placed in position to make a copy thereof;

Fig. 5 a top view of the copy of the deposit slip made as shown in Fig. 4;

Fig. 6 an enlarged sectional view of the carbon holder, taken on the line 6—6 of Fig. 2;

Fig. 7 a face view of an invoice or bill head which I use;

Fig. 8 a perspective view showing the various leaves as assembled to maintain a ledger account;

Fig. 9 a modified form of check holder;

Fig. 10 a face view of a check copy made therein;

Fig. 11 a modified form of deposit slip copy;

Fig. 12 a copy of the invoice shown in Fig. 7; and

Fig. 13 a fragmentary view of a check showing the manner of perforating same to afford the staggered arrangement of the check as shown in Fig. 9.

Referring to the drawings, the reference numeral 1 indicates a folder, preferably of leather or similar material, suitable for carrying in the pocket and adapted to fold or double over on the line 2—2. One side of this folder has a flap 31 which is doubled over and stitched down along the edges, as indicated at 32, to form a pocket, and at one end of this flap are a pair of spaced internally threaded posts 3 which are secured to the folder 1 through flap 31 to enclose and hide the outer ends or heads of the posts so as to have apertured leaves engaged thereon, and I preferably employ a cover flap 4 of leather or other suitable flexible material which is likewise apertured to engage on the posts 3 and together with the leaves is secured thereon by flat-headed cap screws 5 which engage the internal thread of the posts 3. A center post 30 is also provided which engages a center aperture of the leaves. The other side of the folder 1 is preferably provided with a flap 6 which may be secured to the folder 1 along one end and along one side, as indicated at 7—7, to afford a pocket for loose papers.

A carbon holder 8 is secured to the inner edge of the flap 31 by stitching 9 or other suitable fastening means and has a two-part flap 10—11 at one side of the line of stitching and a single flap 12 at the other side of the line of stitching so that the flap 11 may be folded down between the flaps 10 and 12, as shown in Fig. 6. With this construction a sheet 13 of carbon paper may have one edge folded around the flap 11, as shown in Fig. 6 between the outer flaps 10 and 12 so that it is retained in place, and this sheet of carbon paper is of sufficient length and width to cover the sheets which are mounted on the posts 3 and carried by the folder. A slot 14 is provided along the lower edge of the flap 12 of sufficient length so that the usual deposit slip may have the end inserted between the top of the carbon 13 and the flap 12 and projected through the slot 14 so as to hold the deposit slip in place as the entry is made thereon. This slot 14 as shown in Fig. 4 does not extend the full length of the holder 8, but leaves ample connection of the flap 12 so that the latter is readily held in place.

In connection with this folder I provide a number of checks as indicated at 15 and invoice blanks or bill heads 16 and plain sheets of copy paper 17, all of which are preferably of the same size and have perforations 18 and 33 at the ends for engagement with the posts 3 and 30 respectively,

and with lines of perforations 19 along the end adjacent the posts so that they may be torn out and thus removed without the necessity of removing the cap screws 5. These sheets 15, 16 and 17 are also provided with a pair of spaced perforations 20 adjacent the upper edge, whereby they may be secured in a loose leaf binder having rings or other suitable fasteners to engage the perforations 20.

A number of the checks 15 are assembled in the folder 1 with a plain copy sheet 17 directly under each and the invoice blank 16 may also be likewise assembled in the folder 1 with the copy sheets 17 directly under each, and I also prefer to have a number of extra copy sheets 17 for making copies of deposit slips or for use as memoranda papers.

In using this device, when a check is to be made out the carbon 13 is laid down between the uppermost check and the copy leaf 17 directly under this check and as the latter is made out, a copy is made by means of the carbon 13 on said copy sheet 17. The check is then torn out along the perforated line 19 and the copy 17 may be removed for filing or retained in the folder so as to be available for subsequent filing. In like manner the invoice blanks 16 are made out so as to provide a carbon copy on one of the copy leaves 17. In making deposits the deposit slip 22 such as the banks usually provide, is used and the carbon 13 is first laid down over one of the extra carbon sheets 17 in the folder. The upper end of the deposit slip 22 is then inserted under the flap 12 of the carbon holder and through the slot 14 substantially as shown in Fig. 4, so that the entry made on the deposit slip will be transferred by the carbon onto the copy sheet.

If desirable, the folder 1 may be made as shown in Fig. 9 so as to accommodate copy sheets 39 somewhat wider than the checks so that several checks may be arranged in staggered relation over each copy sheet and copies of several checks made on each copy sheet as shown in Fig. 10. This arrangement locates the figures indicating the amount of the checks above one another and facilitates the computing of the bank balance.

To effect this arrangement, the folder is preferably provided with two outer posts 34 with cap screws similar to the fasteners 5—5 shown in Fig. 3, and an intermediate post 35 without cap screw and the copy sheets 33 are made with three perforations 36 to engage these posts. The checks 37 however have four perforations 38 as shown in Fig. 13, so that a perforation next the edge may be fitted over one of the posts 34 and the second perforation from the opposite edge fitted over the intermediate post 35 so that the checks may be arranged in staggered relation as shown in Fig. 9.

Moreover, instead of using a separate copy sheet for the copy of the deposit slip, a check copy sheet 39 may be doubled over intermediate of the ends as shown in Fig. 11 and the copy of the deposit slip made on the back thereof as shown.

This system is adapted to afford a ledger account and cash account by merely arranging the various leaves as follows: The copies of the checks and copies of the deposit slips are kept together in proper sequence and constitute the cash account,—assuming that all money is handled through the bank, and if desired, petty cash expenses may be provided for by currency checks and the items listed on the back of such currency check so as to keep a complete record of all expenditures. The check copies and deposit slips therefore serve as the cash account and may be transferred from time to time from the folder 1 into a suitable permanent file or loose leaf holder so that a continuous expansible cash record is afforded.

The ledger accounts are preferably numbered for convenience and the proper number may be applied on the various checks, copy sheets, etc., which make up the respective accounts, and the checks, copy sheets, etc., comprising each account are assembled together in correspondingly numbered sections of a binder or in separate binders for each account if desired.

In each ledger account are collected in proper sequence the copies of bills rendered, memoranda of deposits (which may be copied from the copies of deposit slips in the cash record or may be merely notations of deposits entered on the copy of the respective invoice as shown in Fig. 12) and the original checks when the latter are returned from the bank.

For example in Fig. 8 the reference numeral 21 indicates a binder for one of the various accounts, and 25 indicates a copy of a bill rendered such as shown in Fig. 12. 24 indicates a copy sheet such as shown at 17, having a notation of the deposit of the check received in payment of the invoice 25. This may however, be dispensed with if desired and the memorandum of the deposit marked directly upon the copy 25 of the invoice. The numeral 23 represents an original cancelled check for money paid out on that particular account, and each succeeding invoice, copy deposit memo and checks are correspondingly filed in order in the binder 21 and serve to afford a complete and reliable record of all money due, receipts and expenditures in connection with this particular account.

While I have shown and described my invention in a preferred form, I am aware

that various changes and modifications may be made without departing from the principles of my invention, the scope of which is to be determined by the appended claims.

I claim as my invention:

1. In a device of the class described, a folder having a carbon holder extending along the fold and comprising a hinged loop, a loose-leaf holder at one side of the folder, a plurality of checks and copy sheets mounted on the loose-leaf holder, and a carbon sheet on the carbon holder and retained with its end in the hinged loop to dispose the same between the checks and copy sheets.

2. In a device of the class described, the combination of a folder having a carbon holder extending along the fold and a loose leaf holder at one side of the folder, and a plurality of checks and copy sheets mounted on the loose leaf holder, and a carbon sheet on the carbon holder adapted to fold between the checks and copy sheets.

3. In a device of the class described, an element constituting the cover adapted to be folded intermediate its length, a holder for loose-leaf insertions attached to the cover on one side of the fold therein, and a carbon holder having a looped portion hingedly connected along the line of fold and adapted to receive and retain a carbon sheet for use with the loose-leaf insertions, said looped portion formed with a slot adjacent the hinged connection and terminating short of an end of the carbon holder.

4. In a device of the class described, an element constituting a cover and adapted to be folded intermediate its length, a flap forming a pocket on one side of the line of fold of the cover, a holder for loose-leaf insertions attached to the flap forming the pocket, and hinged means arranged along the line of fold and attached to the flap forming the pocket for receiving and retaining a carbon sheet for use with the loose-leaf insertions.

5. In a device of the class described, an element constituting a cover and adapted to be folded intermediate its length, a flap forming a pocket on one side of the line of fold of the cover, a holder for loose leaf insertions attached to the flap forming the pocket, and hinged means arranged along the line of fold and attached to the flap forming the pocket for receiving and retaining a carbon sheet for use with the loose leaf insertions, said means having a slot therein for receiving therethrough a bank deposit slip.

WILLIAM ROTSTED.