

Patented July 29, 1890.

[illegible]

INVENTOR

Josh H Blackwood
of McConahaver.

Wm A. Madison
by Wm H. Rootledge
Attorney

UNITED STATES PATENT OFFICE.

WILLIAM A. MADISON, OF CLEVELAND, OHIO.

ABSTRACT-BOOK.

SPECIFICATION forming part of Letters Patent No. 433,249, dated July 29, 1890.

Application filed June 24, 1889. Serial No. 315,409. (No model.)

To all whom it may concern:

Be it known that I, WILLIAM A. MADISON, a citizen of the United States, residing at Cleveland, in the county of Cuyahoga and State of Ohio, have invented certain new and useful Improvements in Abstract-Books; 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.

My invention relates to a system of keeping accounts, and is especially adapted for use in the collection of water rents or taxes in large cities where a great number of accounts are to be handled daily and wherein, under systems of book-keeping now usually employed, a large number of clerks is required for the work.

The leading idea of my invention is to represent all writing as far as possible by numbers, which numbers can be entered by a numbering-machine to expedite the work.

To this end it consists of improvements in the means of pursuing such a system. Such means will be described and illustrated as applied to the collection and settlement of water-rents, although it will be apparent that this can be applied to other accounts.

The first of these means is a peculiar form of bill and coupon. The face of the bill is to contain the service or connection number, name of city, date, name of water-works, statement of time covered, name of debtor, number and street of dwelling, amount due, and signature of officer of works, and the coupon to have corresponding numbers, amount, name of debtor, and dwelling, printed, respectively, on its face and back. The date of payment is to be stamped on the bill, which then answers as a receipt, and the coupon is then to be torn off and retained by or returned to the office of the company or works.

The second of these means consists of a case in which are distributed the coupons after the bills are paid. It consists of an arrangement of pigeon-holes, numbered hundreds from left to right at the top and thousands from top to bottom at the sides to facilitate the distribution. Separate portions of the same case or a separate case may, if desired, be used for the separate streets. When the bill is paid, the amount is turned

in to the cashier, who distributes the coupons in this case.

A third means consists of an abstract-book arranged in the order of streets and containing entries corresponding to the entries on the bill and coupon and additional matter, all as more fully hereinafter described.

A fourth means consists of a cash-book containing columns and places of entries for dates, numbers, and amounts, which are entered at the close of the day from the coupons received from the cashier after their assortment in the distributing-case.

I have made these separate means the subject of separate applications for patents.

The application for the bill and coupon is Serial No. 315,407; for the distributing-case, Serial No. 315,410. The abstract-book is made the subject of the present application, and the cash-book is made the subject of Serial No. 315,408.

Referring now to the drawing illustrating the abstract-book, the same is a plan of a page of such book arranged in columns and designated as follows: A is a column for a connection-number, supply-pipe, or service-number; B, bill-number; C, occupant's name; D, owner's name; E, premises supplied, being character of premises—such as dwelling or store; F, number of premises; G, street; H, the name of month for which the bill is presented, as April water-rent; I, additional; J, date of payment; K, unpaid bills; L M N O, for the same purpose as H I J K, for a subsequent period. These headings are printed and permanent, and are separated by vertical lines into columns. Under the heading "Bill Number" and on horizontal lines crossing the columns are printed, in numerical order, increasing from the top downward, the numbers of the water-rent bills. These numbers constitute the key to the book, as they are resorted to at once by the book-keeper on taking up a coupon from which to make the various entries.

The drawing represents a page of the abstract-book for a current year. Column A designates the number of connection, supply-pipe, or service-pipe that leads from the street-pipe into the premises. As the abstract is made up once a year in advance in the order of streets in which the new accounts

are entered, it follows, for instance, that bill No. 31,212 (see drawing) may be service or connection No. 187, and so on. The occupant's name is entered under the heading
 5 "Name;" but as it is more desirable that the owner's name be recorded, the name of the occupant being entered simply for the purpose of identification, the column D is provided, in which the owner's name is put as
 10 soon as learned. The name of the owner as given by the debtor is written across the face of the coupon, and when posting is entered in the transfer-column, as shown by the coupon. In case the name of the owner is subsequently
 15 changed, the new name is entered in column D and on the coupon. Most towns for taxes and water-rents provide for semi-annual collections; hence columns L M N O are added, or these columns can be, if desired, triplicated
 20 and quadruplicated.

The additional column I' is provided for the following reasons: Now and then a house or certain premises may be in process of construction or the amount of water-rent changed
 25 for some reason. In that case the rent is not known, and when determined is put in the additional column so that the book can be footed in advance and the total of what is going to be collected approximately arrived at at an
 30 early date. At the final posting the water-rent column A, plus the additional column I, less the unpaid-bills column H, amount to the sums shown on the cash-book.

This book is posted from the coupons as-
 35 sorted in the distributing-case, and each line thereof is numbered to correspond with the number of a bill and coupon and adapted to contain the same information. The figures

in the various columns are posted by a numbering-machine. 40

What I claim is—

1. An abstract-book of accounts for water-rents provided with ruled columns having, respectively, the following permanent headings: "Connection Number," "Bill Number,"
 45 "Name," "Transfer," "Premises Supplied," "Number," "Street," "April (or other month) Water Rent," "Additional," "Date of Payment," "Unpaid Bills," in combination with additional columns headed "October (or other
 50 month) Water Rent," "Additional," "Date of Payment in," "Unpaid Bills," and ruled horizontal lines crossing said vertical columns, the said column headed "Bill Number" provided with permanent bill-numbers thereunder ar-
 55 ranged in numerical order between said horizontal lines to indicate the places in which to insert the remaining entries, substantially as described.

2. In an abstract-book of accounts for water-
 60 rents provided with vertical columns and horizontal ruled lines, the combination therewith of the column provided with the permanent heading "Connection Number," the column provided with the permanent heading
 65 "Bill Number," and the permanent numbers printed in numerical order under the said heading and increasing from top to bottom, substantially as and for the purpose described.

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

WILLIAM A. MADISON.

Witnesses:

J. C. ROSITER,

WM. H. LUTTON, Jr.