

No. 723,117.

PATENTED MAR. 17, 1903.

R. G. WOODWARD.
ACCOUNT SHEET.

APPLICATION FILED JAN. 13, 1902.

NO MODEL.

3 SHEETS—SHEET 1.

F. G. Fig. 1.

E	Sunday		Monday		Saturday		Weekly Totals		
	A	B	A	B	A	B	Expenses	Income	To
Rooms, sundry persons	1	1240 20					1		
Banquets &c.	2	14 30					2		
Sundries	3	10 -					3		
Food & Supplies	4						4		
American plan	5	725 15					5		
Kitchen	6	321 75					6		
Restaurant	7	10 50					7		
Cafe	8	15 10					8		
Housekeeper	9	125 75					9		
Wine, Bar No. 1.	10	120 40					10		
Bar No. 2.	11	320 10					11		
Restaurant	12	125					12		
Cigars, Office Stand	13	75 40					13		
Bar	14	26 30					14		
Rest.	15	120					15		
Sundries	16						16		
Daily pro. of fixed charges &c.	17	587 50					17		
Repairs &c. to Building	18	125					18		
Furniture	19	42 30					19		
Fixtures	20	61 70					20		
Linen	21	120 14					21		
Glass	22	72 40					22		
Silver	23	120 10					23		
Engineers	24	320 10					24		
Allowances	25						25		
Discounts	26						26		
Balance		2669 01	1989 65						
Total		2669 01	2669 01						
Balance down		A	B	A	B		Assets	Liabilities	To
Losses & Gains	51	679 36					51		
Purchase Ledger	52	32 50	5444 74				52		
Transient Ledger	53	12 64	3214 75				53		
Delinquent Ledger	54		750				54		
General Store	55	612 15	472 57				55		
Wine Store	56	2222 16	565 50				56		
Cigar Store	57	521 14	221 70				57		
Pay Roll	58	100 -	300 -				58		
Light	59	115 -	10 -				59		
Water	60	110 -	15 -				60		
Taxes	61	1120 -	7 50				61		
Rental of Buildings	62		100 -				62		
Music & Entertainment	63	320 -	40 -				63		
Coal & Fuel	64	135 -	25 -				64		
General Expenses	65	45 30	50 -				65		
Capital	66	500 -	1000 -				66		
Bank account		1750 -	3750 -						
Total		18966 76	18966 76						

WITNESSES:

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 Geo. J. Hooper

INVENTOR

Robert G. Woodward

BY

Mumford
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3 SHEETS—SHEET 2.

Fig. 2.

[D]

J' K'

Daily Report of Private Office and General Cashier.				190.	
Invoices handed through this office, not passing through Stewards Department.				B 52	32 14 75
Total Invoices from all sources, representing goods etc., received in good condition for account of the following:					
				J	K
General Storeroom—Food Supplies				A 55	6 12 15
Wine Storeroom				A 56	22 22 16
Cigar Storeroom				A 57	52 1 14
Repairs & Renewals to Hotel Buildings				A 18	12 5
" " Furniture				A 19	42 30
" " Fixtures				A 20	61 70
I " " Linen				A 21	120 14
" " Glassware				A 22	72 40
" " Silverware				A 23	120 10
" " Engineers				A 24	320 10
Pay Roll—Wages and Salaries				A 58	100
Light				A 59	115
Water				A 60	110
Taxes				A 61	1120
Rental of Buildings, etc				A 62	
Music and Entertainments				A 63	320
Coal & Fuel				A 64	135
General Expenses				A 65	42 30
Bank account—Balance from yesterday					
Deposits—Transient Ledger				B 54	750
Delinquent Ledger				B 66	1000
Capital Account.					
Withdrawals—Purchase Ledger				A 52	3250
Transient Ledger				A 53	
Capital Account				A 66	500
Balance					
Discounts—					
Delinquent Ledger—Transfers from Transient Ledger					
Daily proportion of fixed charges, etc.					
Pay Roll				B 58	300
Light				B 59	10
Water				B 60	15
Taxes				B 61	7 50
Rentals				B 62	100
Music				B 63	40
Fuel & Coal				B 64	25
General Expenses.				B 65	50
Cash on hand of \$ 1000 ²⁵ / ₁₀₀					
with overs				2.50	
with shorts					
				A 17	547 50
					1002.50

WITNESSES:

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3 SHEETS—SHEET 3.

Fig. 3. D'

Daily Report of Stewards and Receiving Dept.				J	K	190
Goods received per invoice this day				B 52	8444	74
Goods delivered to the following departments on requisition from K						
General Store Room						
Kitchen, etc				A 6	321	25
Restaurant				A 7	10	50
Cafe				A 8	15	10
Housekeeper's				A 9	125	72
				B 55	472	57
From Wine Storeroom						
Bar No. 1.				A 10	120	40
Bar No. 2.				A 11	320	10
Restaurant.				A 12	125	
				B 56	565	50
From Cigar Storeroom						
Office Stand				A 13	75	40
Bar				A 14	26	30
Restaurant Stand				A 15	120	
				B 57	221	70

Steward
 Auditor

D^2 Fig. 4.

Daily Report of Room Clerk.				J	K
Room Rentals	Sundry persons,	B 1	12 40	20	
	Banquets and parties	B 2	14	30	
I	Sundries	B 3	10		
					1264 50
Board - American Plan		J	K	B 5	725 15
Guests in House - Adults.	420			To-days departures	114
Maids and children	72			arrivals	123
Total	<u>492</u>			Rooms vacant.	<u>10</u>
Room Clerk.					
Auditor.					

WITNESSES:

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THE NORRIS PETERS CO., PHOTO-LITHO., WASHINGTON, D. C.

UNITED STATES PATENT OFFICE.

ROBERT GRAHAM WOODWARD, OF NEW YORK, N. Y.

ACCOUNT-SHEET.

SPECIFICATION forming part of Letters Patent No. 723,117, dated March 17, 1903.

Application filed January 13, 1902. Serial No. 89,482. (No model.)

To all whom it may concern:

Be it known that I, ROBERT GRAHAM WOODWARD, a subject of the King of Great Britain, and a resident of the city of New York, borough of Manhattan, in the county and State of New York, have invented new and useful Improvements in Account-Sheets, of which the following is a full, clear, and exact description.

The invention relates to bookkeeping; and its object is to provide new and improved account-sheets designed as an auxiliary to the present means of keeping books and arranged to enable the proprietor or head of a business house to ascertain the profit or loss at the close of each day's business without resorting to intricate bookkeeping or having knowledge of bookkeeping and without disclosing to the chiefs of departments the state of the business.

The invention consists of novel features and parts and combinations of the same, as will be more fully described hereinafter and then pointed out in the claims.

A practical embodiment of the invention is represented in the accompanying drawings, forming a part of this specification, in which similar characters of reference indicate corresponding parts in all of the views.

Figure 1 is a face view of the daily record-sheet arranged for hotels; and Figs. 2, 3, and 4 are similar views of the daily department-sheets of the several departments.

The account-sheets consist, essentially, of a daily record or balance sheet C (shown in Fig. 1) and a plurality of daily department-sheets, such as D, D', and D². (Illustrated in Figs. 2, 3, and 4.) The daily record-sheet C has an upper portion C', devoted to expense and income, and a lower portion C², containing assets and liabilities, and the said sheet is provided at the left-hand side with a subject-matter column E for containing the names of the different subjects for which the account-sheets are used. Adjacent to the column E is an identification-column F, containing identification-signs for the individual subject-matter in the column E, the said signs being, preferably, sets of consecutive numerals—that is, the set of numerals for the upper portion C' being, preferably, the consecutive numerals from "1" up to, say, "26,"

and the set of numerals for the lower portion C² being the consecutive numerals from "51" up to, say, "66," as indicated in Fig. 1.

Next to the identification-column F on the sheet C is arranged a double column G, having headings marked "A" and "B" in both the upper and lower portions C' and C² of the sheet C, and above the heading for the upper portion is marked the name of the day of the week. A series of such double columns G are arranged one alongside the other to provide a double column G for each day of the week, and next to the double column G of the last day in the week is arranged a weekly total-column H. In the double column G are noted the amounts gathered from the sheets D D' D², as hereinafter more fully explained, it being understood, however, that in the column A of the upper portion C' are placed the expense amounts, and in the column B of the upper portion are placed the income amounts, while in the column A of the lower portion C² are set the asset amounts, and the column B of the lower portion receives the liability amounts.

Each sheet D, D', and D² has a general heading indicating the department in which it is used, and each of the said sheets D, D', and D² is provided with a subject-matter column I, identification-columns J J', and amounts-columns K K', one for each identification-column J or J'.

The subject-matter in the column I of the several sheets D, D', and D² is found in the subject-matter column E of the record-sheet C. Each column J J' contains for each subject in the column I a numeral corresponding to the numeral for the same subject in the identification-column F of the sheet C, and in each column J J' is also found next to the numeral the heading "A" or "B," according to the corresponding heading in the column G.

Now each chief or head of a department at the close of a day's business fills in the total amounts of the transactions of the day in the columns K and K' in register with the corresponding subject-matter in the column I and in register with the corresponding signs in the columns J J'. The sheets from the different departments are transmitted to the head of the house and the various amounts contained in the columns K and K' are transferred to

the double columns G in register with the corresponding subject-matter. Thus, for instance, on sheet D the column I shows "General store-room, food supplies," and in the column J, corresponding to this, is found "A 55," and corresponding to this is found "6112.15" in column K. The amount "6112.15" is entered in column G under "A" next to the numeral "55" in column F. The next following amount "2222.16" in column K is entered in column G under the heading "A" adjacent to numeral "56," and the various amounts thus found in column K are entered correspondingly on sheet C. In a like manner the amounts in column K' are entered according to the signs in the adjacent column J'. For instance, the amount "3214.75" is entered in column B, corresponding to numeral "52," as will be readily understood by reference to Fig. 1.

The first item, "321.25," in column K on sheet D' is entered in column G of sheet C under the heading "A" adjacent to numeral "6," and the other amounts on the said sheet D' are correspondingly entered, the same as those from sheet D, above explained, and in a like manner the amounts on the remaining sheet or sheets D² are likewise entered on sheet C. Thus sheet C contains in column G the total amounts of the various subject-matters in the different departments, and by adding up the amounts in the upper and lower portions C' and C² the head of the house can immediately find whether he had been working with profit or loss during the day.

It is understood that only a few of the department-sheets of a hotel are shown in the drawings, as it is not deemed necessary to illustrate the sheet for each department, as they are all on the same plan, as shown and described, and only the general department-headings and the names in columns I vary. Thus for a hotel, for instance, a department-sheet containing the daily report of time-keeper and paymaster is used, another by the "check-controller," another by the front book-keeper and cashier, one by the housekeeper, one by the room-clerk, one by the stewards and receiving-departments, &c.

In practice each chief or head of a department keeps a duplicate copy of the sheet sent to the head of the house for convenient verification in case it is necessary.

From the foregoing it will be seen that by the arrangement described it requires no special knowledge of bookkeeping to obtain the desired result, and the head of the house is so well informed of what his subordinates are doing that he can regulate his business accordingly and gradually adjust expenditures to earnings. It will also be seen that the chief of one department is ignorant of the matter contained in the sheet of another department; but as the record-sheet C shows

balancing-totals in the column G it is evident that each department acts as a check on the other.

Having thus described my invention, I claim as new and desire to secure by Letters Patent—

1. Account-sheets, comprising a daily record-sheet having an expense and income portion, and an asset and liability portion, each portion being provided with a subject-matter column, an identification-column having signs for the individual subject-matter of the subject-matter column, and a double-amount column, each portion thereof, having a symbolical heading, and a plurality of daily department-sheets, each having a subject-matter column, identification-columns having identification-signs corresponding to the signs of the identification-column of the daily record-sheet and adjacent to each sign a symbol corresponding to the one of the headings of the double column of the said daily record-sheet, and an amount-column for each identification-column, as set forth.

2. In an accounting system, the combination of a daily record-sheet having an expense and income portion and an asset and liability portion, each portion being provided with a subject-matter column, an identification-column having signs for the individual subject-matter of the subject-matter column, a double column, one for each day of a week, each double column having symbolical headings for the upper and lower portions thereof, the upper portion of the double column being adapted to receive expense and income amounts and the lower portion to receive the asset and liability amounts, and a weekly total-column, and a plurality of daily department-sheets, each having a subject-matter column, identification-column having identification-signs corresponding to the signs of the identification-column of the daily record-sheet and a symbol corresponding to one of the headings of the double column of the said daily record-sheet, and an amount-column for each identification-column, as set forth.

3. In an accounting system, the combination of a daily record-sheet having a subject-matter column, a column of identification-signs, and columns each having a symbolical heading, and a plurality of daily department-sheets, each having a subject-matter column, amount-columns, and a column for each amount-column and containing the signs and headings corresponding to the signs and headings of the record-sheet, as set forth.

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

ROBERT GRAHAM WOODWARD.

Witnesses:

THEO. G. HOSTER,
EVERARD BOLTON MARSHALL.