

No. 726,538.

PATENTED APR. 28, 1903.

W. E. JENKINSON.

BOOK OF ACCOUNT FOR ELECTRIC LIGHT AND POWER STATIONS.

APPLICATION FILED JUNE 29, 1901.

NO MODEL.

4 SHEETS—SHEET 1.

Fig. 1.

Names.	C 94 Williams St.		C Nos. Heller St.		C John Fildous St.		C No. 4 Clay St.		C St.		C St.		C St.		A.
	D	ANNEX	D	ANNEX	D	ANNEX	D	ANNEX	D	ANNEX	D	ANNEX	D	ANNEX	
READING	Contract No. 205		Contract No. E 206		Contract No. E		Contract No. E		Contract No. E		Contract No. E		Contract No. E		90
F	Meter No. 50 V. 10 AMP.		Meter No. 110 V. 10 AMP.		Meter No. V. AMP.		Meter No. V. AMP.		Meter No. V. AMP.		Meter No. V. AMP.		Meter No. V. AMP.		80
For the	Watts X AMPs X Rate		Watts X AMPs X Rate		Watts X AMPs X Rate		Watts X AMPs X Rate		Watts X AMPs X Rate		Watts X AMPs X Rate		Watts X AMPs X Rate		70
G	Month of		Month of		Month of		Month of		Month of		Month of		Month of		60
Dec. 190-															50
Amount															40
Nov. 190-															30
Amount															20
Oct. 190-															10
Amount															
Sept. 190-															
Amount															
AUG. 190-															200
Amount															300
JULY 190-															400
Amount															500
JUNE 190-															600
Amount															700
MAY 190-															5
Amount															4
APRIL 190-															3
Amount															2
MAR. 190-															1
Amount															ANNEX
FEB. 190-															
Amount															
JAN. 190-															
Amount															
DEC. 190-															
Amount															

WITNESSES:

William E. Jenkinson, INVENTOR

J. W. Wilson

BY J. M. Burns

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ATTORNEY

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4 SHEETS—SHEET 2.

Fig. 2.

L^2 A^2 S M^2

Consumers		Record		U		U		U	
Cont. No.	Name.	Month of Service	Month of Billing	Month of Service	Month of Billing	Month of Service	Month of Billing	Month of Service	Month of Billing
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	205	32000	32000	32	20	32000	32000	32	20
17	206	44000	44000	44	20	34000	34000	34	20
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
Totals									
AMT. L. Tr-d									
AMT. Cd. Tr-d									

P^2 P^2 Q^2 R^2 N^2 T S^2 T^2 V^2 F^2 G^2 H^2 I^2

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4 SHEETS—SHEET 3.

Fig. 3.

B ³ C ³ D ³		Consumers' Ledger For Month of January, 1901										Consumers' Ledger For Month of Feb., 1901										S ³										
Contract Number	Name	Previous Month		ARC		AMT.		AMT.		Total		Previous Month		ARC		AMT.		AMT.		Total		Previous Month		ARC		AMT.		AMT.		Total		Memoranda.
		AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC	AMT.	ARC			
1																																
2																																
3																																
4																																
5																																
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26																																
27																																
28																																
29																																
30																																
Totals																																
Grand Total																																

Handwritten notes and markings:

- T³* (above row 1)
- U³* (above row 2)
- V³* (above row 3)
- W³* (above row 4)
- Y³* (above row 5)
- A³*, *Z³*, *M³* (above columns 1-6)
- E³*, *F³*, *G³*, *H³*, *I³*, *J³*, *K³*, *L³*, *M³*, *N³*, *O³*, *P³*, *Q³*, *R³* (above columns 7-18)
- d*, *e*, *f* (above columns 19-21)

WITNESSES:

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J. M. Burns

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ATTORNEY

UNITED STATES PATENT OFFICE.

WILLIAM E. JENKINSON, OF FORT WAYNE, INDIANA.

BOOK OF ACCOUNT FOR ELECTRIC LIGHT AND POWER STATIONS.

SPECIFICATION forming part of Letters Patent No. 726,538, dated April 28, 1903.

Application filed June 29, 1901. Serial No. 66,453. (No model.)

To all whom it may concern:

Be it known that I, WILLIAM E. JENKINSON, a citizen of the United States, residing at Fort Wayne, in the county of Allen and State of Indiana, have invented certain new and useful Improvements in Books of Account for Electric Light and Power Stations; and I do 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, which form a part of this specification.

My invention relates to improvements in electric light and power station records; and the object of my improvement is to afford a condensed system of individual accounts so arranged that the several items and amounts of all said accounts may be readily summed in total footings.

I accomplish my object by the set of books consisting of a meter-book, consumer's record, consumer's ledger, and cash-book, ruled and with columns headed, respectively, as illustrated in the accompanying drawings, in which—

Figure 1 is a view showing a page of the meter-book; Fig. 2, a view showing the arrangement of the consumer's record; Fig. 3, a view showing the arrangement of the consumer's ledger, and Fig. 4 is a view showing the arrangement of a page of the cash-book.

The meter-book A is ruled with five vertical columns B upon each page A', ten columns to each folio page. The said columns are headed by spaces C for the entry of the names and addresses of the customers. Beneath the spaces C, in the columns B, are spaces D and lines D', headed with the word "Annex." Spaces E, beneath spaces D, are respectively headed "Contract No.," and the spaces F are arranged to contain the entries of the numbers of the meters, together with the number of volts and amperes. The spaces G are arranged to contain the entries of the units of measurement, such as watts and ampere-hours, according to the manner in which the particular meter is geared to register, and the entry is made opposite the corresponding word "Watts" or "Amp. Hrs."

by inserting the number of the constant at which the meter is arranged to read. Upon the lower line in the space G is entered the rate of charge per unit of measurement. The amount of the bill is calculated by multiplying the difference of the successive readings by the constant, thus giving the actual consumption of watts, (or ampere-hours, as the case may be,) and the product thereof is multiplied by the rate of charge.

Ranging parallel with the columns B and to the left hand next adjoining thereto is the column H, which contains the heading "Reading for the month of." The lower portions of the columns B and also the column H are ruled laterally with alternate light and heavy lines K and L. In the spaces I, above the said light lines, within the column H, are printed the calendar months, beginning at the bottom of said column and ranging successively upward, and in the spaces J, above the said heavy lines, within the column H, is printed the word "Amount."

Upon the right-hand side of the page A' is arranged an index-tag M, which is marked with a number corresponding with the number of the first of columns B upon the respective folio page, and each succeeding tenth page is provided similarly with a tag M', marked accordingly, preferably in even numbers, as "200," "300," &c. The pages intervening the above-mentioned pages are provided successively upward with tags N, marked with intermediate numbers, as "10," "20," &c. Additional pages, duplicates of the foregoing pages, are arranged in the latter portion of the meter-book A and are provided with tags P, consecutively marked "1," "2," "3," &c. The first of said duplicate pages is also marked with the word "Annex" upon its tag.

The consumer's record A² is arranged with short leaves S and T between each folio page L² M². The page L² has a vertical column B² at the extreme left-hand side for the number of the lines J², which extend laterally across the pages L², S, T, and M² in alinement. Next adjoining the column B² are arranged the vertical columns C², D², and E², headed, respectively, "Contract No.," "Name," and "Kind of service." The columns F², G², H², and I² are arranged in consecutive sets U.

Each of said sets are arranged at their tops for the entry of the months, and the columns F^2 , G^2 , H^2 , and I^2 are respectively headed "Readings," "K - Watts," "Price," and "Amount" or their abbreviations. Upon the right-hand portion of the page M^2 is arranged a column N^2 , headed "Memoranda." Each folio page is provided with an index-tag P^2 and marked with a number according to the contract-numbers entered in the column C^2 of the respective folio pages. Additional folio pages, duplicates of the foregoing pages, are arranged in the latter portion of the consumer's record A^2 and are provided, respectively, with tags Q^2 and R^2 , marked, respectively, "Arc" and "Power." Foot-lines S^2 , T^2 , and U^2 extend across the bottoms of all said pages and are designated, respectively, by the words "Totals," "Amounts brought forward," and "Amounts carried forward" or suitable abbreviations of the same.

The consumer's ledger A^3 is arranged with short leaves S^3 , T^3 , U^3 , V^3 , and W^3 between each folio page L^3 M^3 . The page L^3 has a space at the top for the entry of the month and vertical columns arranged and headed successively as follows: C^3 , "Contract No.;" D^3 , "Name;" E^3 , "Unpaid from previous month;" F^3 , "Arc Amount;" G^3 , "Incandescent. Amount;" H^3 , "Power. Amount;" I^3 , "Sundry," and K^3 "Total." A set of columns N^3 , headed "Paid," contains the columns O^3 , P^3 , Q^3 , and R^3 , headed, respectively, "Amount," "Discount," "Rebate," and "When paid." The column X^3 , headed "Unpaid amount," is arranged at the right-hand side of the latter columns. The page Z^3 has a space at the top for the entry of the month and vertical columns the same in number, arrangement, and headings as the foregoing page, with the exceptions of the columns D^3 and E^3 , which are omitted. The page M^3 is an exact duplicate of the page Z^3 , with the addition of the column Y^3 , headed "Memoranda." The said short pages are provided with index-tags bearing the names of the months successively. Each folio page is provided with an index-tag b and marked with a number according to the contract-numbers entered in the columns C^3 of the respective pages. Foot-lines d , e , and f extend across the bottoms of all said pages in alinement and are designated, respectively, by the words "Totals," "Amounts brought forward," and "Amounts carried forward" or suitable abbreviations of the same.

The cash-book h is ruled with the vertical columns j , k , l , and m successively upon the left-hand portion of the page i and headed, respectively, "Month," "Date," "Contract number," and "Name." Upon the right-hand portion are arranged a number of vertical columns in sets n and q , headed, respectively, "Dr." and "Cash cr." In the set n are four columns r , t , u , and w , headed, respectively, "Cash," "Discount," "Rebate," and "Sundry cash," and in the set q are

two columns q' and q'' , headed, respectively, "Bank" and "Sundry."

In the use of my books, entry is first made in the meter-book A , one of the columns B being allotted to each individual account. The name and address, contract-number, meter-number, unit of measurement, and rate of charge are entered in the respective spaces provided therefor in the columns B . A particular feature of my meter-book is the arrangement for entering the periodical meter-readings successively upward, beginning with the space containing the name of the month when made. The said meter-readings are entered upon the light lines K within the columns B , and the difference is calculated and entered upon the heavy lines L between the successive meter-readings and opposite the word "Amount" printed in the corresponding space J of column H . Should the customer have additional meters, it is noted in the space D , and an additional account is opened in a like column in the portion of the meter-book marked "Annex." The difference of the meter-readings, as entered upon the lines L of the meter-book, are posted into the consumer's record A^2 in the column F^2 upon the horizontal lines J^2 , opposite the names of the corresponding accounts which are entered in the column D^2 , and the kind of service for which the entry was made is noted in the column E^2 . In the columns G^2 , H^2 , and I^2 are entered the computed amounts of current consumed, rate of charge, and amount charged, respectively. In each of the succeeding sets of columns U are entered the data and computations for the months following, which sets of columns are distinguished from one another by entering at the top of each set the name of the corresponding month. Upon the lines S^2 , T^2 , and U^2 are entered, respectively, the sums of the entries in the corresponding columns, the amounts brought forward from the preceding page, and the sums of the amounts in the two former lines.

In the cash-book h are entered in the general-debit set of columns n the amounts paid, the discount, and the rebate, respectively, in the columns headed accordingly. Such payments as are received for unclassified charges are entered in the sundry-cash column w and is handled separately as such.

The computed amounts charged in the consumer's record A^2 are posted into the consumer's ledger A^3 upon the horizontal lines J^3 , opposite the names of the corresponding accounts which are entered in column D^3 and in one of the vertical columns F^3 , G^3 , or H^3 , according to the class of service for which such charges were made.

The amounts unpaid remaining to the debit of the respective accounts are entered in the column E^3 , and the sums of the foregoing entries are entered in the column K^3 . From the cash-book h are posted in the columns O^3 , P^3 , Q^3 , and R^3 , respectively, the amounts paid, amounts of discount, rebates, and dates

of payment, and in the column X³ are entered the computed amounts remaining to the debit of the respective accounts. Upon the lines *d*, *e*, and *f* are entered, respectively, the sums of the entries in the corresponding columns, the amounts brought forward from the preceding page, and the sums of the amounts in the two former lines. By the use of my set of books the complex and laborious art of accounting of this particular class is materially simplified and has further advantage of showing at any stage the totals of all amounts entered.

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

In electric light and power station records, a set of books consisting of a meter-book having vertical columns for individual accounts arranged with top spaces for the entry of the name and address of the customer, the reference-space marked "Annex," spaces for the entry of the contract and meter numbers, unit of measurement, and the rate of charge, a series of alternate light and heavy lines ranging horizontally through said columns beneath said spaces, and a vertical column at the side of the former columns, containing the names of the months in the spaces between said heavy lines, beginning at the bottom and ranging successively upward; a consumer's record having vertical columns headed respectively "Contract number," "Name," and "Kind of service," and successive sets of columns U arranged to contain the month at

the top, and subdivided into columns headed respectively "Meter-readings," "K-Watts," "Price" and "Amount," and horizontal lines at the bottoms of said columns to contain respectively the sums of the amounts entered in said columns, the amounts brought forward, and the respective sums of the two foregoing amounts; a cash-book having vertical columns to contain respectively the headings "Month," "Date," "Contract number," and "Name," and a set of columns *n* headed "Dr." and subdivided into columns headed respectively "Cash," "Discount," "Rebate," and "Sundry cash;" and a consumers' ledger having vertical columns headed respectively "Contract number," "Name," "Unpaid amount," "Arc amount," "Incandescent amount," "Power amount," "Sundry" and "Total," a set of columns N³ headed "Paid" and subdivided into columns headed respectively "Amount," "Discount," "Rebate," and "When paid," another column headed "Unpaid amount," and horizontal lines at the bottoms of said columns to contain respectively, the sums of the amounts entered in said columns, the amounts brought forward, and the respective sums of the two foregoing amounts.

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

WILLIAM E. JENKINSON.

Witnesses:

WILMER LEONARD,
JOSEPH L. TANCEY.