

2010 Lodging Management Program Competition - Night Audit Exercise

Read the instructions and work through the scenario, fill out the blank forms based on the transactions stated below:

Instructions:

1. Post the transactions to the guests' folios as they occur.
2. Create a guest folio for any guest who checks in. Use the following chart to determine the room rate by type of room and number of persons.

Guahan Inn is a 50 room hotel with a restaurant.

<u>Room Type</u>	<u>Single occupancy rate</u>	<u>Double occupancy rate</u>
Ocean view	\$100	\$120
Garden view	\$80	\$100
	Extra guest: \$10	

3. After all transactions have been posted for the day, post the room and occupancy tax (11%) for those guests who are still in the house.
4. Balance the folios.
5. Complete the transcript.
 - a. Beginning with the rooms that have checked out:
 - i. List the room numbers sequentially
 - ii. Transfer the room statistics from the guest folio
 - iii. Bring the balance forward
 - iv. Enter the various charges and credits
 - v. Carry the balance forward for each guest folio
 - b. Next, copy the same information for the rooms that are still occupied. List these in-house rooms in numerical sequence.
 - c. Total all significant columns of the transcript on the House Total line.
 - d. Copy the City Ledger Control balance forward, the various charges and credits, and forward the balance.
 - e. Enter the same information for the Advance Payments Control account.
 - f. Total the significant columns of the House Total, the City Ledger, and the Advance Payment Control account.
 - g. Balance and check the transcript.

Background

The ABC group with 10 rooms checked in on 3/31/10 and is on the hotel's first floor. The room charge (\$50 group rate per room) and 11% occupancy tax are being paid by the group on a master account; all other charges will be paid by the individual ABC guests.

Today's date is 4/1/10. There are five rooms are occupied by guests not associated with the ABC group. The room rates and balances brought forward as of the morning of April 1 are:

Room No.	Name	Room Rate	Balance
101	ABC Group	\$500.00	(\$1100.00)
203	James, Dan M/M	\$100	\$243.15
302	Michaels, John M/M	\$120	\$56.30
308	Santos, Joe Mr.	\$100	\$546.51
404	Lim, Eun Oh M/M	\$120	\$145.30
505	Shimada, Hiro Mr.	\$100	\$260.10

None of the "incidentals" folios associated with the ABC Group guests have a balance. Also, the City Ledger Control Folio has a balance of \$15,302 and the Advance Payment control (deposits) has a credit of \$1,500.00.

Transactions

1. Mr. Raymond Chan and family (total of four persons) check in. They have a reservation with an advance deposit of \$155.40. They requested an ocean room and are assigned to room 410. They will check out on 4/3/10.
2. Mr. Chan calls Beijing upon check in and the long distance call costs \$20.30.
3. After the checking in, the Chans had lunch at the restaurant and charges \$70.00 to their room account.
4. Mr. Shimada of room 505 checks out, charging his balance to his American Express Card.
5. The room attendant reports that all luggages have been removed from room 302 and that Mr. & Mrs. John Michaels have left without checking out; they did not have a credit card on their account.
6. Mr. Santos, room 308, checks out. He disputed the long distance charge in the amount of \$12.14 because it had a bad connection. The front desk manager credited that amount. Mr. Santos has direct billing privileges and charges his bill to the Bank of Saipan.
7. The credit manager informs Mr. James, room 203, that he has exceeded his credit limit of \$200. Mr. James pays the cashier \$400 in cash.
8. Mr. & Mrs. Thad Cummings and their son check in. They are assigned to room 307, a garden view room. They will depart on 4/3/10. After checking in, they have lunch in the restaurant and charge the check of \$44.00 to their room. The front desk received a package for the Cummings from a courier and front desk paid out \$20 for the delivery.
9. Mr. Lim, room 404, complains to the front desk about kimchee ramen he had yesterday at lunch was cold. The restaurant charge was \$12.10. The front desk manager agrees to make an allowance for the entire amount of the check.
10. A laundry charge arrives at the front desk for Mr. & Mrs. Lim (404), the charge is \$25.30.

11. Two charge vouchers from the hotel's restaurant arrive at the front office for dinner party held by DFS Guam, a city ledger account. The charges are \$280 for food and \$75 for bar charges.
12. The cashier receives checks for \$133.20 from Mrs. June Addy and \$88.80 from Mr. Robert Balajadia as advance deposits on reservations for April 9, 2010.
13. Charges for the ABC Group's master folio, room 101, are as follows:
 - a. Restaurant: \$560.20
 - b. Bar: \$173.82
 - c. Cash Advance: \$200.00
 - d. Room Allowance: \$55.50
14. City ledger cash received was \$3,420.15.