

1912

# Checking and auditing system used in the Saint Paul Hotel, St. Paul, Minn. installed by the National Cash Register Company, Dayton, Ohio; National Checking and auditing system for hotels

National Cash Register Company

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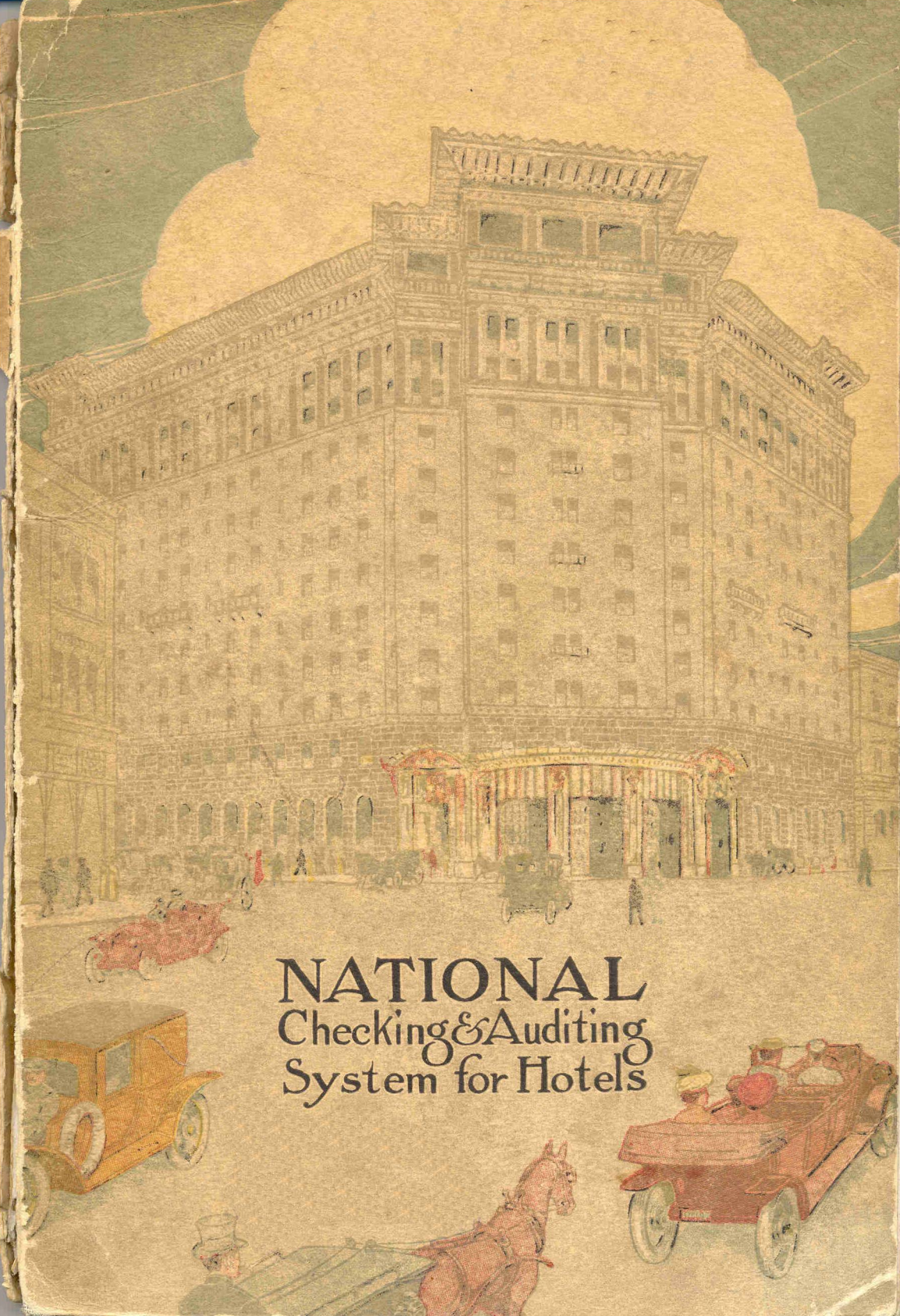
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**NATIONAL**  
Checking & Auditing  
System for Hotels

Checking and Auditing  
System Used in the  
Saint Paul Hotel,  
St. Paul, Minn.

Installed by The National Cash  
Register Company, Dayton, Ohio

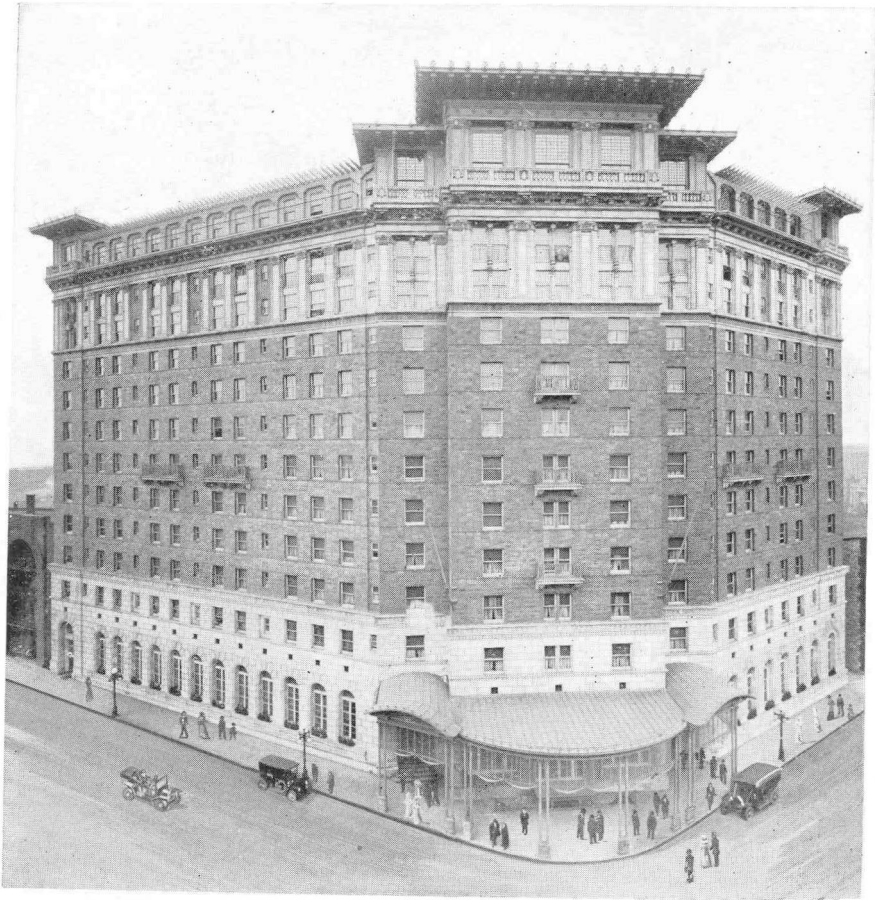
## INTRODUCTORY

The pages following give an outline of the system used by the Saint Paul Hotel for the handling of their business. This booklet is intended for the use of the selling force of The National Cash Register Company in devising and suggesting to hotel proprietors and managers systems of this kind, for the checking and auditing of hotel business.

Different hotels vary in their methods of operating. It therefore would not be practical, nor is it the intention, that this system be adopted bodily by any hotel. The purpose of this booklet is to give suggestions as to how the business of a hotel may be checked as a whole, and also to offer suggestions for the checking of special departments.

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The Saint Paul Hotel  
St. Paul, Minn.

# Machines Check All Money and Accounts

When the new St. Paul Hotel of St. Paul, Minn., opened in April, 1910, it was fully equipped with National Cash Registers.

After experience with other systems in various hotels, the management, after a thorough investigation, decided that a complete National Cash Register system would give them the best control in handling the business of their new hotel.

This system has now been in operation for more than two years and has done the work expected of it.

That this is the most complete hotel auditing system ever devised, will be understood by reading this book. It is based entirely upon mechanical and machine printed records; it furnishes an accurate, unchangeable record of every transaction; gives classified information to the manager of the hotel at any time he wishes it, and makes possible quick and accurate service to hotel patrons.

By means of registers specially adapted to the different departments, records are made which provide a complete check on the entire receipts of the house, including the Front Office, as well as the Cafes, Cigar Stands, Bar, Billiard Room, Barber Shop, Banquet and Special Service, etc.—in fact every department that represents revenue to the hotel.

As a part of this system there is provided a master audit register which is located in the auditor's office. The records on this machine, which are taken from reports furnished the auditor from the registers located in the different departments, form a control or check on the accuracy of the bookkeeping department. These controlling records provide a perfect safeguard on the entire receipts of the house.

With this system an immediate audit is provided by which the proprietor or manager may obtain at any time, independent of his bookkeeper's or auditor's statements, the following important information: total earnings of each department, total cash receipts of front office, total cash receipts of other departments, total cash receipts for sundries, total transient accounts receivable, total ledger accounts receivable and total bank deposits, the accuracy of which is verified by the monthly bank statement. These records are most important, as experience has proven that book records alone are not always reliable, and require time and work to secure information when it is needed.

In planning this system the important object in view was to utilize the bank's monthly statement of deposits, in connection with the record of the "audit" register, to prove to the proprietor or manager, without the time and work necessary to audit book records, that every cent of money received, from whatever source, has been properly accounted for.

By following the description of the use of the registers in the various departments in the hotel, as shown in the following pages, and by studying the method by which all of these records are transferred to the controlling register, as shown on pages 57, 58 and 59, a good idea may be obtained of the excellent mechanical control that is furnished by the use of this complete checking system.

### **Registers Used**

One or more registers are in use in every department where money is handled, or food, drinks and cigars are checked to waiters.

The machines in use in the various departments are as follows:

**Food checker's station, No. 347 Check Device.**

**Service bar, No. 347 Check Device.**

**Public bar, No. 542-4-EL and 347 Check Device.**

**Cafe cashier's station, No. 141-E.**



Lobby, cigar and news stand, No. 347-2 Check Device and 312.

Front office cashier's station, No. 568-3-EL.

Basement cashier's station for billiard room, barber and cigars,  
No. 532-2-EL and 317 Check Device.

Auditor's office for general cashier, No. 598-E.

The key arrangements of these registers are shown in the description of the routine of the departments where they are used.

### Cafe Service

All service in the dining rooms, except for banquets and private parties, is European plan. As the food leaves the kitchen the checker inserts the guest check in the No. 347 Check Device Register, which prints the amount of the service opposite each item on the check. The food checker's register prints in black ink on the check. A photograph of this checking station is shown on page 11.


All bar service to the dining rooms is checked through the same kind of a machine at the service bar, the register printing on the check in red. Likewise, as cigars are secured from the cigar stand in the lobby, the checks are inserted by the cigar cashier in a check device register, which prints the price of the cigars in green ink opposite the item.

All checks are issued to waiters and bell-boys by the Cafe Cashier for serving food and drinks in any part of the house, whether main cafe, palm room, private supper rooms or guests' rooms upstairs.

The Cafe Cashier operates a No. 141 electrically-driven stub-clipping register. Her station is located in a short lobby connecting the main cafe with the large banquet or palm room.

No. <u>3404</u>	No. Persons Served <u>1</u>	Waiter <u>4</u> Table <u>9</u>
No. <u>3404</u>	The <b>Saint Paul</b> EUROPEAN PLAN	Waiter <u>4</u> Table <u>9</u>
Please Pay Waiter		NO PERSONS SERVED <u>1</u>
Cafe Rebate _____	Bar Rebate _____	Cigar Rebate _____

1	Puce Tomato Soup		.25
2	Celery		.25
3	Brook Trout		.75
4	Corn on Cob		.25
5	Potatoes au Gratin		.25
6	St. Julien	\$1	.50
7	Strawberry Shortcake		.30
8	Coffee		.15
9	Roquefort Cheese		.25
10	Cigar Key West		.25
11			<u>4.20</u>
12			
13			
14			

	JUN - 3	B	\$4.20
TOTAL			
PAY ONLY PRINTED TOTAL			

No. <u>3404</u>	Waiter <u>4</u>	JUN - 3	B	\$4.20
-----------------	-----------------	---------	---	--------

Restaurant Check

The Figures Opposite the Items are Printed by the Checkers' Registers, Each Machine Printing a Different Color.  
The Totaling is Done by the Cafe Cashier's Stub-Detaching Register

Each check issued to a waiter or bell-boy is recorded on a Cashier's Sheet like sample shown on page 15, by entering the waiter or bell-boy's number and check number in the proper columns.

The waiter's number, number of the table and number of people served is also entered in the proper places on both the check and stub, the stub at the top of the check being detached and held by the Cashier.

When service has been completed the waiter must return the check to the Cafe Cashier to be totaled on the No. 141-E register before collecting from the guest. At the time the check is totaled, the stub at the lower end of the check, which is cut off by



#### **Food Checkers' Station**

**Located in Kitchen; Amount of Service is Registered on Adding Wheels of Register, and the Amounts Printed on Guest's Check**

the machine, is retained by the Cashier until the waiter returns either with the check signed or with the cash.

#### **Signed Checks**

The Cashier will not accept a signed check unless the signature is perfectly legible and shows also the room number, if a guest in the house, or business address of party outside of hotel.

If signed by a guest in the house, waiter must take the check to the front office to be recorded as a charge against the guest and registered as a charge on the No. 568-3-EL register by the Front Office Cashier, before it will be accepted from the waiter by the Cafe Cashier. (See sample check, page 16).

After check is returned to the Cashier, either paid or signed, the total amount is entered in the proper column on the Cashier's Sheet. The column on the sheet marked "Local" is for entering charges against guests who are not registered or stopping at the hotel.

As the Cashier has time after the rush of meal-hour she enters the amounts for food, bar and cigars on each check in the proper columns on the Cashier's Sheet. (See record of Check No. 3316 on Cashier's Sheet No. A-502, page 15).

### Record of Checks

The checks are issued in consecutive number in series of 10,000 each, the different series being designated by a letter preceding the number.

The purpose of the printed figures from 1 to 99 on the Cashier's Sheet is to save the time and work of entering these last



**Check Device Register at Service Bar**

**Prints the Amount of the Service on  
the Check Opposite the Item**

two figures of the check number each time, it being necessary for her to enter on the sheet only the first figures representing the hundreds and thousands of the check number.

When it happens that the first check issued is a number ending above 51, for instance No. 3260, the record would be started at that number on the right side of the sheet and after reaching No. 3300 the record would be continued on the left side of the sheet, thus using the same sheet. Naturally it often happens that during a Cashier's watch, part of the sheet is unused on account of the sheet being printed for 100 checks. The consecutive number on the checks governs the line on which the record number of checks is started and ended.

### **Change of Watch**

Each Cashier works a six-hour watch; from 6:30 to 11:30 A. M., from 11:30 A. M. to 5:30 P. M., from 5:30 P. M. to closing at night.



**Cafe Cashier Station**

**Guest Checks are Totaled on This Register and the Amount  
Then Collected by Waiters From Guests. All Checking  
Registers Must Balance with This Machine**

The lid covering the adding wheels of the No. 141-E register is left unlocked and each Cashier takes the reading of the machine at the time of starting and leaving watch, this record being entered in the proper space in the upper right-hand corner of the Cashier's Sheet. The machine record is started at zero on the first of the month and run as a continuous record until the first of the following month.

Each cashier has her own money-till and at the end of each watch turns in with her sheets, checks and cash to the General Cashier, a report of the receipts of her watch on the slip with printed heading "CAFE." (See page 18.)

The total of all charges, (local or transient,) officers' checks, "voids" or "overcharge" and cash must balance the total amount represented by the difference between the first and last reading of the machine for each watch.

All check-device registers are started at zero the first of the month and allowed to run as continuous records until the first of the following month, the counter readings being taken by the operators the last thing when closing at night. This obviates the necessity of the Auditor staying up late at night to take the daily readings of the machines.

### **Officers' Service**

For Officers' Service the same kind of check is used as for guests, and at the time it is issued by the Cashier it is stamped with a hand-stamp in large letters reading "OFFICERS' CHECK." The Officers' Checks are not entered on the Cashier's Sheet, but are totaled separately.

As Officers' Checks are recorded on the checking registers and the No. 141-E register the same as Guests' Checks, the amount must be deducted from the total record to show the net revenue. It would not be necessary to pass Officers' Checks through the registers, as they must always be signed in any event and do not represent revenue. By running them through the registers, exceptions are avoided and uniformity secured.

### **Outstanding Checks**

In turning in the checks and sheets with cash at the end of the watch, the Cashier is held responsible for every check issued on her watch, and the checks are arranged in numerical order by the Cashier when turned in with her sheet to the Audit Department.

# ROTH HOTEL COMPANY CAFE CASHIER SHEET

SHEET A 502  
 DATE June 30  
 CASHIER \_\_\_\_\_

REGISTER CLOSE  
 OPENING AMOUNT OF V.A.T.N.  
 CASH TURNED IN

CASHIER RECORD SHEETS A 501 TO 502

OPENING CHECK 3260  
 CLOSING CHECK 3398

CHECKS CHEQ. MADE \_\_\_\_\_  
 CASHIER RECORD \_\_\_\_\_

AMOUNT OF V.A.T.N. \_\_\_\_\_  
 CASH TURNED IN \_\_\_\_\_

REGISTER CLOSE  
 OPENING AMOUNT OF V.A.T.N.  
 CASH TURNED IN

CHQ. NO.	ISSUANCE DATE	AMOUNT	CASH	TRANSPORT	CASHIER RECORD	AUDITOR'S OFFICE		ISSUANCE DATE	AMOUNT	CASH	TRANSPORT	CASHIER RECORD	POST	M.B.	C.D.P.F.	
						CHQ. NO.	AMOUNT									CHQ. NO.
01																
02																
03																
04																
05																
06																
07																
08																
09																
10																
11																
12																
13																
14																
15																
16	1	535														
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																

Sheet Kept by Cafe Cashier, Showing to Which Waiter Each Check is Issued  
and the Amount and Kind of Service

No. 3316 No. Persons Served Waiter 12 Table 6

No. 3316 The **Saint Paul** Waiter 12 Table 6  
EUROPEAN PLAN

Please Pay Waiter NO. PERSONS SERVED

Cafe Rebate Bar Rebate Cigar Rebate

1	Lamb Broth		.25
2	4 <del>8</del> JUN - 3 Clives		.20
3	Royal Squab		.75
4	New Peas		.20
5	Potatoes in Cream		.20
6	CTB - 05.25 Combination Salad		.40
7	Pt. Mummies		\$2.25
8	Cantaloupe		.35
9	Coffee		.15
10	Camembert Cheese		.25
11	Cigar Keywest		.25
12			5.25
13			
14			

*R. R. Bradley*  
*Barred 1174*


JUN - 3 B \$5.25  
TOTAL

PAY ONLY PRINTED TOTAL

No. 3316  
Waiter 12 JUN - 3 B \$5.25

Dining Room Check, Signed by Guest, for Charge to His Account.  
The Register Printing Shows That it Has Been Registered on the  
Front Office Register as a Charge to the Guest's Account



No. <u>3327</u>	No. Persons Served	Waiter  Table
No. <u>3327</u> <i>The</i> <b>Saint Paul</b> Waiter <span style="font-size: small;">EUROPEAN PLAN</span> Table		
Please Pay Waiter		NO. PERSONS SERVED
Cafe Rebate	Bar Rebate	Cigar Rebate
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
 <b>TOTAL</b>		
<b>PAY ONLY PRINTED TOTAL</b>		
No. <u>3327</u>  Waiter _____		

OFFICER'S CHECK

Officer's Check. These are Run Through the Checking Register and also Through the Cafe Cashier's No. 141 Register. Their Total is Deducted to Show Net Amount of Business Done

As the Cashiers change watch a half-hour before the regular meal-hour, it very seldom happens that all the checks issued to waiters have not been returned before the Cashier leaves her station. If, however, as sometimes occurs, one or more checks are still out when the Cashiers change watch, the stubs held against these checks are left with the Cashier coming on and the numbers of these checks transferred to her sheet, making her responsible for the return of the checks that are out, this disposition of the checks also being indicated opposite the numbers on the sheet of the Cashier leaving the watch.

In case a check has been totaled on the No. 141-E register and not yet returned at the time the Cashiers change watch, the Cashier who totaled this check will insist upon immediate return of the check so that her report will balance the record of the machine for her watch.

<h1 style="margin: 0;">CAFE</h1>		
Date <u>June 3</u>		
Sheet No. <u>502</u>		
_____		
_____		
<b>Transient &amp; Local Charge</b>	42	30
<b>Officers</b>	12	15
<b>Void or Overcharge</b>		25
<b>Total Cash</b>	130	95
<b>Total</b>	185	65
<i>short</i>		15
<b>Cashier</b> <u>A. B. Curtis</u>		

Cafe Cashier's Report, Rendered at the End of Each Watch

## Room Service

When a guest desires meals served in his room, the order is taken by 'phone by the Cafe Cashier, the number of room being entered on the check and stub. An extra charge is made of 25 cents per person for this service and this is written on the check and the item printed on it by the kitchen-checker.

Orders for drinks served to rooms are served by bell-boys, the order being telephoned by the guest to either the Head Bell-Man's station or the Service Bar direct. For this service the bell-boy must secure a check from the Cashier's Station the same as a waiter, and the transaction is handled in the same way and with the same kind of a check as the service in a dining-room, the Cashier entering the bell-boy's number on the check and sheet.

Such checks are totaled on the No. 141-E register before the drinks are served.

## Banquet or Special Service

Table d'hote service for Banquets and Private Parties is not checked through the checking machines, as such service is always arranged for in advance at a fixed price per plate and a menu previously decided upon, and when served is in charge of the Head Waiter or one of the Captains who checks the service by courses.

In some cases, however, such service is arranged for at so much per plate for the food, with drinks and cigars paid for extra as ordered. In that case, the waiters are provided with regular checks on which the amount of drinks or cigars is recorded in the regular way and for which the guests may pay the waiters direct or one individual may sign for the whole amount, as the case may be.

When an order is taken for a Banquet or Private Party, a special card printed for this purpose is used as a record or memorandum of the order, on which is entered the necessary information for the service, such as cost of Food, Wine, Cigars, Music, Decorations, (floral or otherwise,) or other special features as agreed upon. On the reverse side of the card is written the menu for the service. After the Banquet has been served and any corrections, if necessary, in the way of deductions or additions have been made, the amount is registered as a "charge" on the "Audit" register in Auditor's Office by printing the total

**BANQUET AND SPECIAL SERVICE**

Mr. *Cosmos Club*

Date *June 3* 191

**The Saint Paul**  
EUROPEAN PLAN

No. **265**

Dr. To

208 JUL 14	Food	150 00
206 JUN -3	Wine	50 50
	Cigars	14 50
	Music	25 00
RCA 250.00	Decoration	10 00
ChA 250.00		
	Total	250 00

Face of Card Record Kept on Special Service. Bill is Rendered Directly From This Card

<b>SERVICE No. People</b> <u>75</u>		
<b>ROOM</b>		
<b>MUSIC</b>	25 00	
<b>DECORATION</b>	10 00	
<b>MENU</b>		
<i>banape of caviar</i> <i>Manhattan cocktail, salted almonds,</i> <i>celery hearts, blue points,</i> <i>calapsee of clear green turtle</i> <i>fillet Spanish mackerel, butter sauce</i> <i>Julienne potatoes</i> <i>Moet and Chandon, White Seal</i> <i>larded tenderloin of beef,</i> <i>mushroom sauce</i> <i>French peas in cases</i> <i>Cigarettes Roman punch</i> <i>Golden English Pheasant</i> <i>bandied yams Currant Jelly</i> <i>Nut Salad</i> <i>Ice cream in forms Assorted cakes</i> <i>Roquefort cheese Toasted wafers</i> <i>boznoac cigars Coffee</i>		
<b>TOTAL</b>		

Back of Special Service Card. Valuable for Future Reference

amount in the left margin of the card, with the lever at the "Ledger Charge" position and the card then filed in a card-file.

When the bill is paid, the card is taken from the file and the amount registered and printed the second time on the "Ledger Credit" position of the lever. The card is then placed in a permanent file, and as it contains complete information, may be of value for future reference, especially if a Club or Society event, which may occur annually.

**BAR CHECKER**  
DAILY STATEMENT

Date June 3 191   

**REGISTER RECORD**

LAST READING .....	732	85
FIRST READING .....	612	25
AMOUNT .....	120	60
LESS VOIDS .....		
NET AMOUNT .....		

H. J. B. Checker.

Daily Statement Made Up by Bar Checker

**FOOD CHECKER**  
DAILY STATEMENT

Date June 3 191   

**REGISTER RECORD**

LAST READING .....	246	75
FIRST READING .....	94	50
AMOUNT .....	152	25
LESS VOIDS .....	1	85
NET AMOUNT .....	150	40

D. J. K. Checker.

Daily Statement Made Up by Food Checker

### Voids and Checkers' Statements

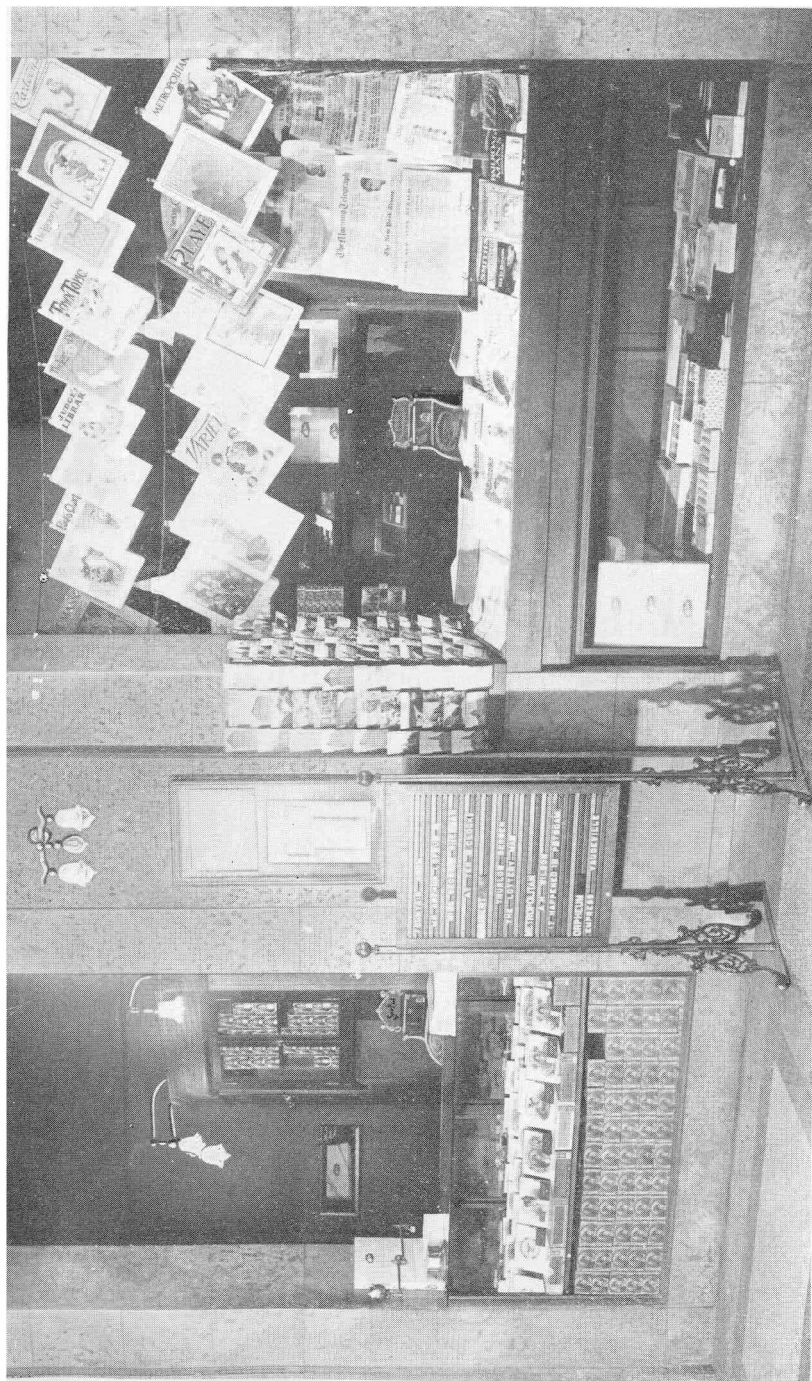
When necessary to "void" an amount the checker uses the "Void" key on the register, which prints the word "Void" over the amount on the check.

Each checker's station is provided with "Void" cards and when necessary to "void" an amount the operator enters the transaction on the "Void" card showing the check number, waiter's number and reason for the "void."

These cards, together with the record of the machine reading as shown in the illustrations "Bar Checker Daily Statement" and "Food Checker Daily Statement," are turned in at the close of the day or left inside the lid of the register by the operator for the Auditor who gets them the next morning.

VOIDS						Date <u>June 30 1910</u>
Dept. <u>Kitchen</u>		Meal <u>dinner</u>	Checker <u>D. J. Ho.</u>			
WAITER NO.	TICKET NO.	ARTICLE	COMPLAINT	PRICE	O. K.	
<u>22</u>	<u>3217</u>	<u>centaloupe</u>	<u>not as ordered</u>	<u>35</u>	<u>9.</u>	
<u>14</u>	<u>3152</u>	<u>steak</u>	<u>over cooked</u>	<u>1 50</u>	<u>9.</u>	

**Card Showing Record Made of "Voids"**  
**In Addition to Making up This Report, the Checker Prints the Word**  
**"Void" Over the Void Items on the Check**



Cigar and News Stand  
The Register at the cigar stand prints the price of the cigars on the guest check, opposite the item



## Lobby Cigar and News Stand

The first or "A" counter on the No. 347 two-counter check-device register located at the cigar stand records the cash sales, and the second or "B" counter shows the record of cigars served to waiters, the amounts being stamped on the waiters' checks the same as food or drinks.

Should a guest order cigars alone sent to his room, the bell-boy pays cash at the cigar stand and collects from the guest without the use of a cafe check. If the order includes drinks as well as cigars, then a cafe check is used.

With cigars alone, if the guest fails to pay the bell-boy, the money is refunded to the bell-boy by the Front Office Cashier who makes out a "Paid-Out" slip for the amount, recording it on the register as a "Paid-Out" transaction and charging it to the guest the same as any other charge through the method described in paragraph under "FRONT OFFICE."

The receipts of the news stand are recorded on the No. 312 register, the money being handled and the machine operated by the cigar clerks.

The news stand is a concession to an outside party. The receipts do not represent revenue to the hotel, this money being turned over to the Concessioner at stated periods in amounts shown by the record of this machine.

The lobby cigar-stand clerks work a six-hour watch, each one being provided with a separate bank and cash-till, and take the reading of the cash counter when they go on and leave the watch. They also take off the detail-strip which they turn in with their cash to the General Cashier at the end of each watch with a report on a "Clerk's Daily Statement," showing amount of cash and the reading of the "Cash" counter on the machine.

On the report of the closing watch for the day, the readings of both "Waiter" and "Cash" counters are shown, the record of this machine being run as a continuous record the same as other check-device registers.

# CIGAR Date June 3<sup>d</sup> 1912

## CLERK'S DAILY STATEMENT

To be filled out at close of day's business and placed in purse with all slips and money given to proprietor or bookkeeper to be entered in statement book

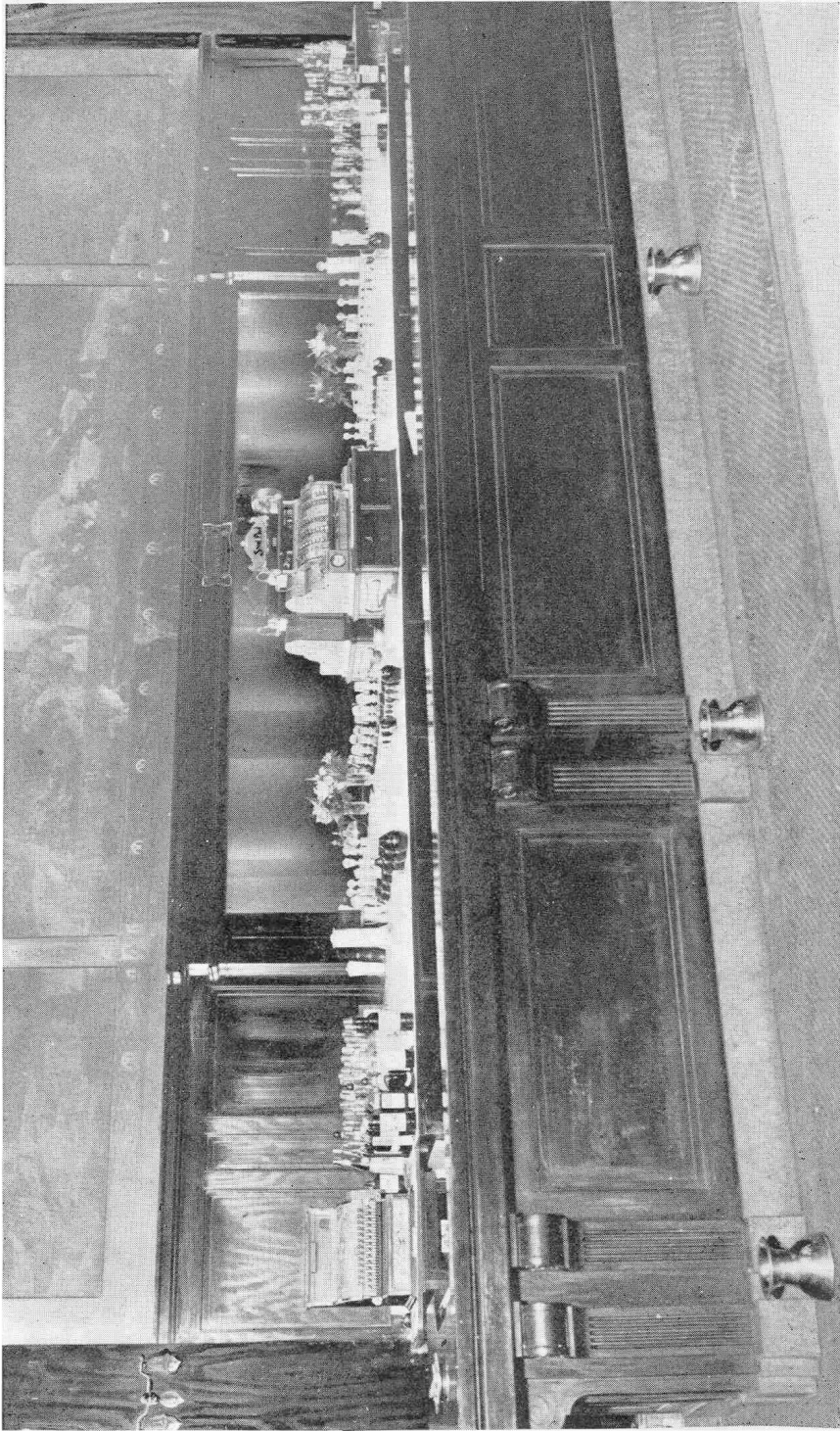
REMOVE AMOUNT PLACED IN DRAWER FOR CHANGE	\$	
	Dollars	Cents
Denominations		
Pennies		
Nickels		
Dimes		
Quarters		
Halves		
Silver Dollars		
Currency		
Gold		
Checks		
Total Cash in Drawer	23	40
Add—Charges		
TOTAL		

Signed Jenkins  
 A. M. 12:m P. M. 6:

66A\*-2340

	WAITERS		CASH	
RECORD	9	35	23	40
VOIDS				

Daily Statement Made Up by Clerk at Cigar Stand

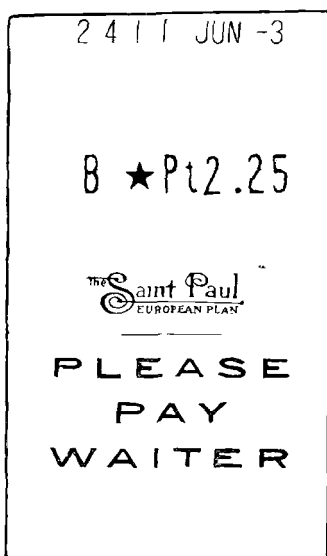


Bar in the St. Paul Hotel. The Check Device Register Shown at the Left is Used in the Morning Before the Service Bar is Opened, for Checking Service to Rooms

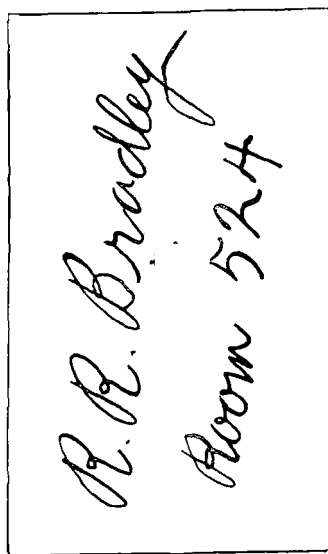
## Public Bar

The bartenders register and make their own change on the No. 542-EL-4-drawer register.

A waiter is employed to serve drinks at tables, and for such orders the waiter pays cash to the bartender. The amount is registered and the check issued given to the waiter to present to the guest when collecting for the drinks. Checks are issued only by "Table" or other special keys as described. (See key arrangement on page 30.)



Check Issued by Receipt-  
Printing Register  
on the Bar



If Guest Does Not Pay Cash  
He Signs on the Back  
of the Check

A guest in the house may sign instead of paying the check. In that case the waiter takes the check to the Front Office and receives the cash from the Cashier who makes out a "Paid-Out" slip and records the amount as a "Paid-Out" on her register and enters it as a "charge" against the guest, attaching the signed bar check to the "Paid-Out" slip before placing it in the card-file. (See further explanation under Front Office, page 45.)

Responsible parties outside the hotel who patronize the cafe frequently and have a charge account, when known personally to the bartenders, will be given credit at the bar.

In handling transactions with such patrons the amounts are registered in connection with the "Charge" key, the check issued being signed by patron and placed in the cash-drawer and turned in with the cash with the bartender's report at the end of his watch. The "Charge" key adds in on both reel and main counter; hence a "Charge" check counts the same as "cash" on the record of the machine.

REMOVE AMOUNT PLACED IN DRAWER FOR CHANGE		
Denominations	Dollars	Cents
Pennies		
Nickels		
Dimes		
Quarters		
Halves		
Silver Dollars		
Currency		
Gold		
Checks		
Total Cash in Drawer	35	65
Add—Charges		
TOTAL		

**BAR** Date *June 3d 1910*  
**CLERK'S DAILY STATEMENT**  
To be filled out at close of day's business and placed in purse with all slips and money given to proprietor or bookkeeper to be entered in statement book

Signed *Blackwell*  
A. M. *6* P. M. *12 m.*

BrA - 35.65

**Statement of Business Done at Bar  
Turned in by Bartender at the End of His Watch,  
with Cash to General Cashier, Who Records  
the Amount on the Audit Register**

When the bartenders go off watch they take their total cash receipts and "Charge" checks, if any, out of the register, which, together with a report on a Clerk's Daily Statement, are placed in a locked tin cash-box, with which each man is provided, and turned in to the General Cashier.

The bartenders work a six-hour watch; hence the man who is off duty on the evening's watch opens the next morning. The

Auditor takes the reading of this man's reel counter and resets it to zero any time that suits his convenience after 6:00 P. M., the time of his going off duty that day. The record of the other reel counters is taken and reset to zero the next morning, thus getting a complete record for the previous day for each man's watch.

The main counter is started at zero the first of the month and allowed to run until the first of the following month.

The bartender closing at night changes the date and removes the detail-strip, which is turned in with his cash to the General Cashier.

The No. 347 check-device register on the public bar is used only for checking the bell-boy's service to the rooms in the forenoon, as the Service Bar, which is located in another part of the house, is not open for business until 11:00 A. M., thus saving the salary of one bartender.

The reading of the No. 347 check-device register is taken in the afternoon when the register is not in use.

Bartenders' Individual Counters		\$60	\$9	90c	5c
	X	50	8	80	5
A	Special	40	7	70	5
B	Cigars	30	6	60	5c
E	Wine	20	5	50	
H	Liquor	\$10	4	40	0
	Room	Qt.	3	30	0
	Table	Pt.	2	20	0
	Charge	½ Pt.	\$1	10c	0

**Key Arrangement of the No. 542-E-L 4-Dr. Register,  
Located on the Public Bar**

## Barber and Billiard Room

The arrangement of the No. 533-EL 2-drawer register at this station is as follows:

	\$90	\$9	90c	9c
	80	8	80	8
Individual Counters	70	7	70	7
	60	6	60	6
No Sale	50	5	50	5
Cigars	40	4	40	4
Barber	30	3	30	3
Billiards	A 20	2	20	2
	B \$10	\$1	10c	1c

The cash received for cigars sold from the case is recorded on the "Cigar" adding counter of this register.

A No. 317 check-device register located at this station is used for printing on the Billiard Room check the price of the cigars ordered by the players.

### Billiard Record

A special time-stamp check is used for recording charges for billiards and pool. The check is stamped with a time-stamp at the beginning and ending of the game, the number of the table also being entered on the check. The charge for the game is entered with ink or indelible pencil on the proper line.

When cigars are ordered the price is stamped on the check by the No. 317 check-device register as noted above.

When drinks or food are ordered the check is sent to the Service Bar or the Kitchen, as the case may be, and the amount stamped in the proper spaces by the check-device machine at these stations, the service being obtained by an attendant from the Billiard Room.

When the players have finished, the check is totaled in ink and the total amount registered and the check printed with the lever at the "Billiard" position. An etched line on the printing table of the register indicates the proper position for the check in order to print in the correct space, when total amount is registered.

# The Saint Paul

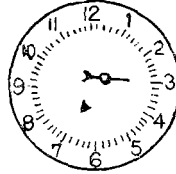
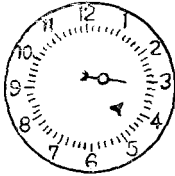
## BILLIARD ROOM

No. 5003

Table No. 4

BEGAN PLAY AT

FINISHED



MAY 18

MAY 18

	BILLIARDS	1	20
	POOL		
DRINKS	2 Cascade Rye		30
	" "		30
CIGARS	2 Key West		25
	10 MAY 18		25
LUNCH			
	CBA - 2.30		
	Total	2	30
<b>PAY ONLY PRINTED TOTAL</b>			



Card Record of Billiard Game with, Bar and Cigar Service Added.  
 The Billiard Cashier Prints Total Amount Paid, on  
 Card, with No. 533 Register



**BILLIARD ROOM**

CASHIER \_\_\_\_\_

FIRST CHECK NO. \_\_\_\_\_ DATE *June 3* IN \_\_\_\_\_  
 LAST CHECK NO. \_\_\_\_\_

Wm. Lawrence and Son, Inc., 88, Park Street  
 TABLE AMOUNT BILL. AND POOL. BAR CIGAR FOOD CHICK TABLE BILL. POOL. BILL. NO. ROOM AMOUNT  
 CHECK NAME AMOUNT BILL. POOL. BAR CIGAR FOOD CHICK TABLE BILL. POOL. BILL. NO. ROOM AMOUNT

CHECK	NAME	AMOUNT	BILL. AND POOL.	BAR	CIGAR	FOOD	CHICK	TABLE	BILL. NO.	ROOM	AMOUNT
5001											
2		2.50	1.20								
3	H					60					
TOTAL											

BILL. & POOL.

FOOD \_\_\_\_\_

BAR \_\_\_\_\_

CIGARE \_\_\_\_\_

TOTAL \_\_\_\_\_

Billiard Room Report, Showing Record Made of Check  
Illustrated on Opposite Page

As the billiard-room checks are issued they are recorded on the Billiard Room Sheet by entering the check number and the number of the table.

When the check is paid the total amount is entered in the "Total" column and the proper amounts entered in the columns for "Billiard & Pool," "Cigar," "Bar" and "Food." These columns are footed by the Cashier, and the sheet and checks turned in with the cash at the close of the day's business.

Should a guest in the house sign a check instead of paying it, the check is immediately taken to the Front Office and entered as a "charge" against the guest by the Front Office Cashier, the same as a Cafe charge. (See explanation under FRONT OFFICE.) The check is then returned to the Billiard Room Cashier and entered in the proper space on the Billiard Room Sheet.

For pool, the number of games played, with the correct amount, is entered with pen or indelible pencil on the proper line on the check.

### Barber and Manicure

Special checks are used for barber and manicure service. The checks are tabbed in lots of 100, numbered consecutively and also numbered for each chair.

The barber enters the price on the stub and check, retaining the stub and handing the check to the customer to pay the Cashier. The amount is registered on the "Barber" counter by placing the check under the printing wheels, and thus the printed figures on the check are positive evidence the correct amount was registered.

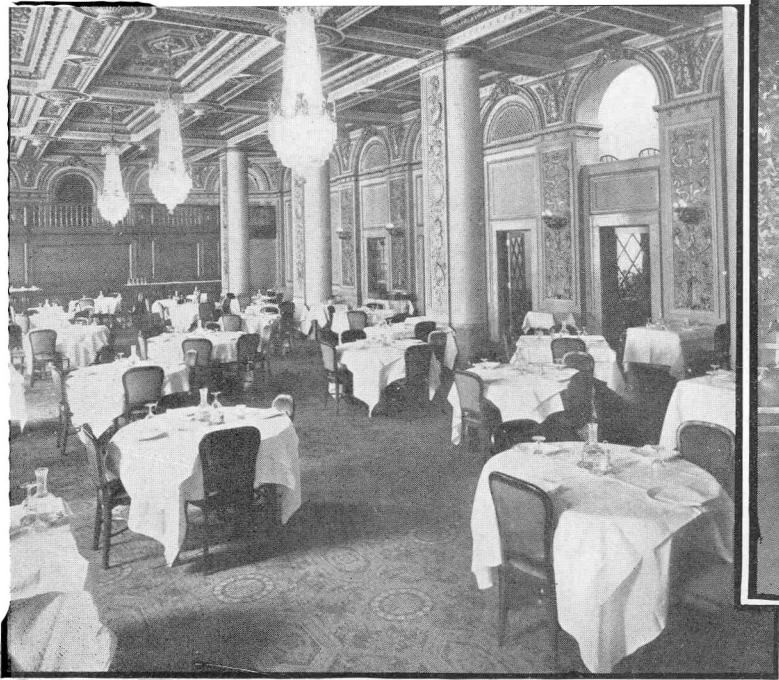


Customer Takes Barber Check from Barber and Pays Amount to Cashier

The cancelled checks are recorded on the Barber Sheet in the proper columns for each chair, and the checks and the sheet are turned in with the cash at the close of the day's business.

<b>No.103</b>		<b>BARBER SHOP</b>										<b>CASHIER</b>		DATE <i>June 3</i> 19 <i>10</i>		
NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	NO. 9	NO. 10	MAXIMUM		NO. 1	NO. 2	NO. 3	NO. 4	
Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check
Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
							1 25					2,001	50			
							2 85					1	100			
							3 50					3	50			
							4 40					4	50			
TOTAL																
TOTAL																
CASH CHARGE TOTAL																
BARBER																
MANICURE																
SHINE ING.																
TOTAL																
												TOTAL CHECKS		AMOUNT		
												77		<i>R. J. Kelly</i> 612 10		

**Barber Shop Report, Made Up Daily by Basement Cashier**



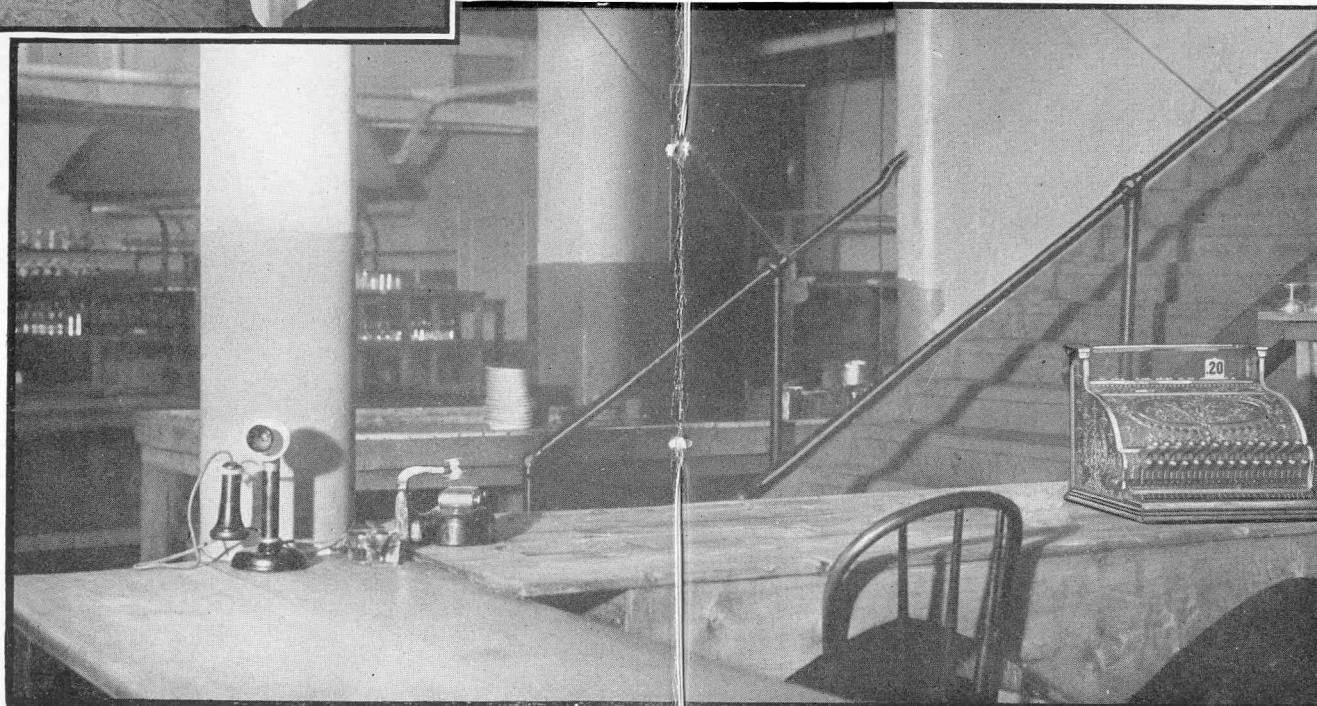
Main Restaurant



Roof Garden



Palm Room



Food Checker Station Where All Food Going Into Dining Rooms Is Checked

If a customer has a shine while in a barber's chair the shine stub is detached from the check and retained by the shoe-shiner. When the Cashier receives a check with the "Shine" stub detached, 10 cents is added to the amount indicated for barber service when registering the check.

When a customer desires manicure service the check is issued to the operator by the Cashier who retains the first stub. The operator detaches and retains the other stub, giving the check to the customer to pay the Cashier. The amount is registered the same as the barber's check, by placing the check under the printing wheels and with the lever set at the "Barber" position.

The manicure checks are also numbered consecutively and tabbed in lots of 100, and when cancelled are entered on the Barber's Sheet, the same as a barber's check, in the proper column.

2004 Operator /	 <b>Saint Paul</b> MANICURING PARLOR	2004 Operator /
Chair #		2004 Chair #
No \$-50		No \$-50

Please Pay Cashier \$-50

**Manicure Check, Made Out by Manicurist,  
is Paid to Cashier by Customer**

The reel counters as well as the main counter on this machine, are allowed to run through the month as continuous records.

The Cashiers have separate cash drawers and are responsible for the amount of cash taken in, as shown by the register readings and the record of the initial keys printed on the various checks and detail-strip. The main counter is left unlocked and each Cashier takes the reading of this counter when coming on and leaving the watch.

The Cashier closing at night turns in all the checks and sheets for the day. Each Cashier fills out and signs a Clerk's Daily Statement marked "Barber and Billiard," which is turned in with his cash.

This report or Clerk's Daily Statement shows the reading of the reel counters as well as the amount of cash for each position taken in on each watch, the closing watch at night showing also the record of the No. 317 check-device register.

The Cashier closing at night sets the date and takes off the detail-strip which is turned in with his reports and cash to the General Cashier.

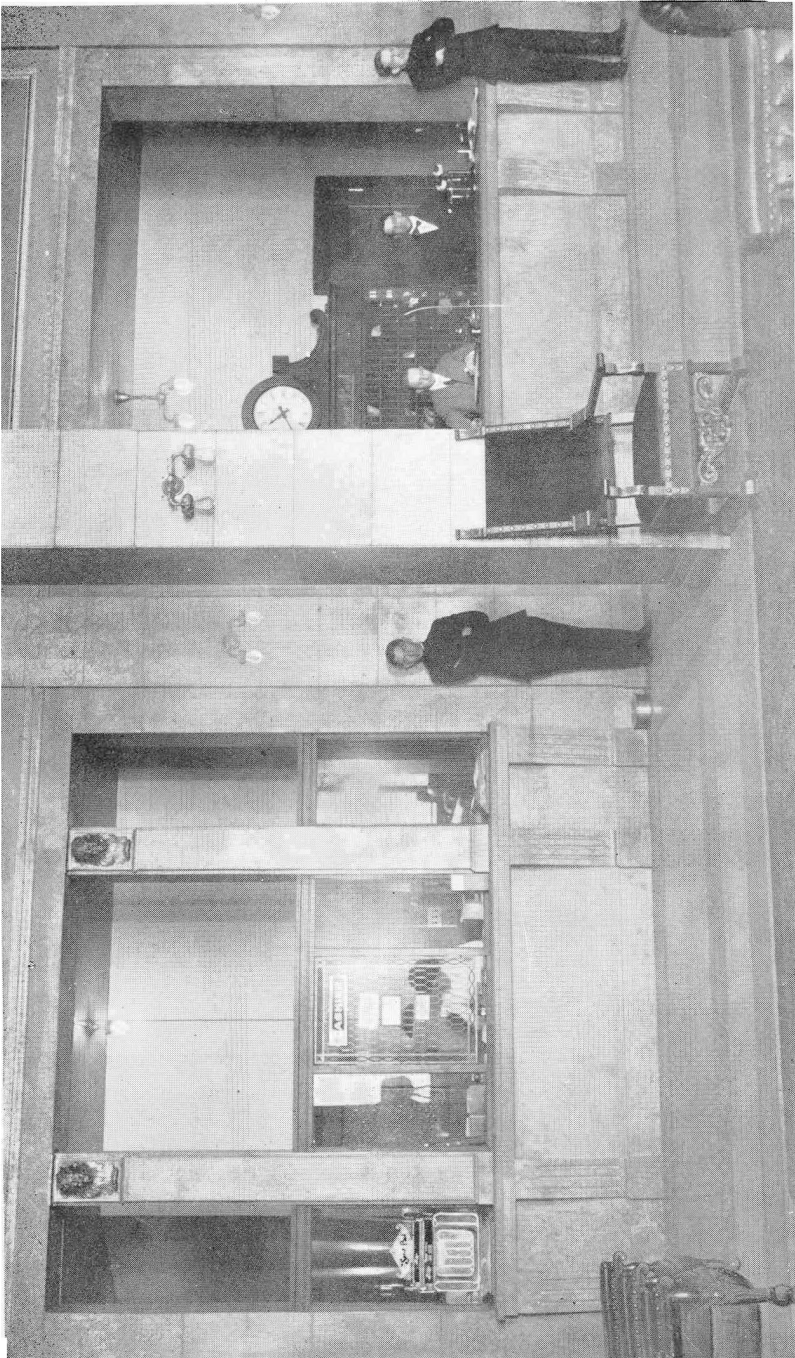
All Clerks or Cashiers are provided with locked, tin money-boxes for holding their cash turned in at the close of business at night, which are placed in the vault of the Front Office where the General Cashier gets them the next morning.

REMOVE AMOUNT PLACED IN DRAWER FOR CHANGE		\$	
Denominations	Dollars	Cents	
Pennies			
Nickels			
Dimes			
Quarters			
Halves			
Silver Dollars			
Currency			
Gold			
Checks			
Total Cash in Drawer	40	35	
Add—Charges			
TOTAL			

Signed Jones  
 A. M. \_\_\_\_\_ P. M. 6:—12:

	RECORD	CASH
BLA* — 18.75		15 25
Bal* — 26.35		24 35
CG* — 19.25		18 75
BARBER		
BILL'DS		
WAITERS REGISTER		

Report Turned Over to General Cashier  
by Barber and Billiard Cashier



Front Office, Showing No. 568-E-L-3 Register on Which Cash and Charges Against Guests are Registered

## Front Office

The key and lever arrangement of the No. 568-E-L 3-drawer register, through which all business of the Front Office is handled, is as follows:

Individual Counters	Cashier Keys	Amount: Keys				
		\$900	\$90	\$9	90c	9c
No Sale		800	80	8	80	8
A	A	700	70	7	70	7
B	B	600	60	6	60	6
D	D	500	50	5	50	5
Chg. Transient		400	40	4	40	4
Transfer		300	30	3	30	3
Rooms		200	20	2	20	2
		\$100	\$10	\$1	10c	1c

**The Column on the Left Shows the Individual Adding Counters on the Register. A, B and D are Cashiers' Counters**

Two of the drawers are for the regular Cashiers and the third one for the Night Clerk.

The record of this register is one of the most important in the system, as it not only gives a separate record of the cash taken in by each Cashier, but also an immediate audit of the

### Total Transient Accounts Receivable

This is a record every hotel appreciates and cannot be obtained by any other system, except by the work and time necessary to audit the accounts.

All cash taken in is recorded with the lever at the initial position of the clerk receiving the money.

All "charges" against guests, whether for cash paid out, or plain charges, are recorded with the lever at the "Charge Transient" position.

The "Charge Transient" counter shows the total charges against guests for all service except rooms. The "Rooms" counter shows the amount in dollars and cents due the hotel for rooms occupied. The total of these two counters, less the main counter showing cash received and the "Transfer" counter showing charges against guests transferred to ledger, gives the Total Transient Accounts Receivable.

The main counter of the register and the individual counters for "Charge Transient," "Transfer" and "Rooms" are left run as continuous records.

The counters for the Cashiers' initial positions are set to zero daily.



## Card System

The card system, which is in use in many high-class hotels in place of the old style cash book and room ledger, is used for recording all charges against guests.

As soon as a guest registers, the Room Clerk writes the name on a slip and places it in the regular room rack for the room occupied. A guest card is filled out, showing the name, room number, rate and date of arrival. This is done by the Cashier who gets the information from the hotel register or the room clerk.

This card is placed in an open card file on the Cashier's desk which is provided with a card index showing the floor number, and the floor divided in multiples of 10. For instance, card for Room 524 would be filed behind index card No. 20 in Floor 500. (See illustration of file on page 44.)

On the line opposite "Room" on guest card, under date of arrival, would be entered the amount of the rate for this room for one day. Each night thereafter it is the night clerk's duty to go through this card file and enter an additional charge representing the room rate under the successive date on each card remaining in the file.

When a guest checks out and pays his bill, the card is totaled and recorded on the register by placing the card on the printing table and registering the amount with the lever at the initial position. The card is then placed in a separate compartment in the file.

Charges of every character, whether for service or money paid out, are entered upon this card. In case a guest remains in the house long enough to fill a card with room-rate charges, this card is totaled and the amount carried forward to a new card which is attached to the first card with a wire clip, so that both cards remain together until the guest checks out.

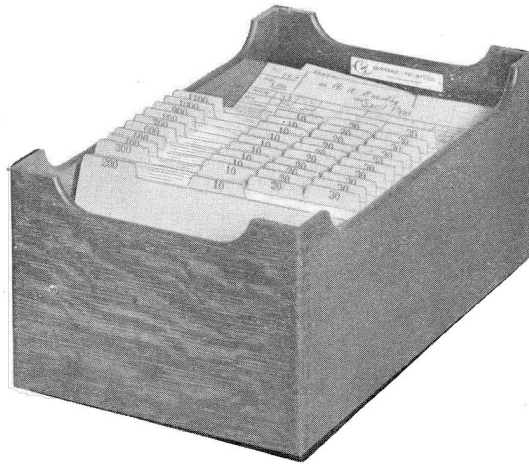
All charges other than for the room, are entered on slips of proper form, which, after being posted to the guest card and recorded on the register, are placed in a properly arranged card-file.

The card index or guide in this file is numbered to correspond with the rooms in the house, sub-divided by floors.

All "Charge" slips against a guest are kept in the Charge File in the space for the room occupied until the guest checks

ROOM		BAGGAGE	
524		4560	
RATE			
3.00			
ARRIVED		CREDITS	
6/2		Date	Amount
ROOM	3 00	6/3	6 00
RESTAURANT		5 25	5 25
"			
BAR		2 25	2 25
CIGARS			
LAUNDRY		1 38	1 38
TAILORING		1 00	1 00
TELEPHONE		10/0	20
TELEGRAPH			
BAGGAGE		75	75
EXPRESS		85	85
MESSENGER		75	75
TOTALS	4032	JUN-3	1458

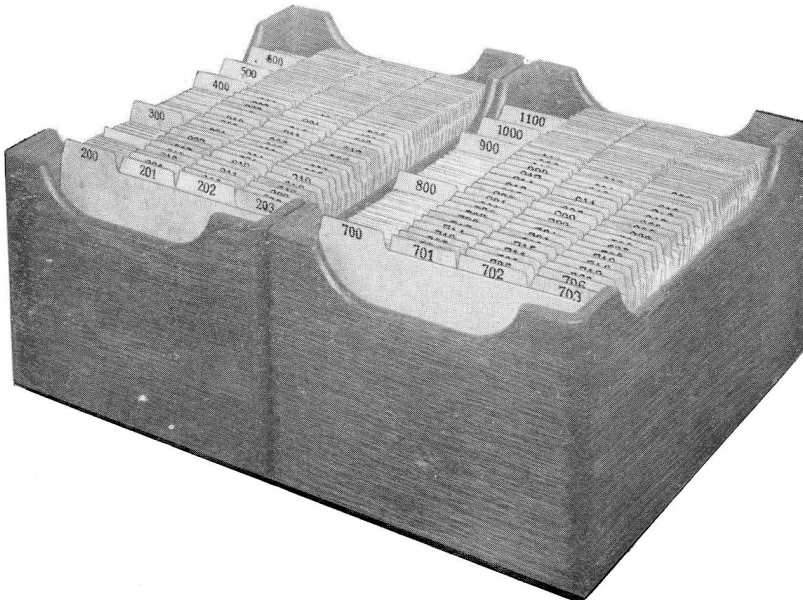
Card Record Which is Made Out for Each Guest. When Guest Pays, the Amount is Registered on Front Office Register. This Register Must Balance with Records Made by Sub-Cashiers



**File for Guest Cards**

out, so any question about a certain charge may be quickly settled. The only exception to this is the laundry slips and cafe "charges" that a guest may have signed.

Cafe "charge" checks, when turned in to the Auditor's Office by the Cafe Cashiers, are placed in the proper compartment of a rack which is a duplicate of the key and mail rack in the Front Office, so that if a guest questions a cafe "charge" when checking



**File for Charge Slips Against Guests**

out, all of his signed checks would be in a compartment numbered to correspond with his room number and if necessary may be sent to the Front Office for his inspection.

Any question about a laundry charge, if done in the hotel, is verified by reference to the record in the laundry. This record consists of a book with a carbon copy showing name, room number and amount of charge for each package, the original sheets from this book being sent to the Auditor's Office each day.

After a guest checks out, all of his "charge" slips are taken from the Charge File and attached to the guest card, and all cards for guests that have checked out are sent to the Auditor's Office by each cashier with her cash, when going off watch, where the cafe "charge" checks are attached, and after being carefully audited are placed in a permanent file numerically, where they may be easily located if for any reason it may be necessary to refer to them in the future.

## **How Charges Are Handled**

### **Cafe Charges**

When a guest signs a cafe check, the waiter immediately takes the check to the Front Office Cashier who enters the amount on the guest-card, and records the amount on the register by placing the check on the printing-table with the lever at the "Charge Transient" position. The cafe check is returned to the waiter who turns it in to the Cafe Cashier.

The machine-printed record of the Front Office machine on a cafe check is evidence to the Cafe Cashier that the charge has been properly entered against the guest. Without this printed record the Cafe Cashier would not accept the check from the waiter. Illustration of check is shown on page 16.

### **Bar Charges**

When a guest signs a check in the public bar, the bar waiter immediately takes the check to the Front Office Cashier who reimburses the waiter for the amount, the waiter having paid cash to the bartender when drinks were served. The Front Office Cashier fills out a Paid-Out slip and records the amount by placing the slip on the printing-table with the lever at the "Charge Transient" position, tearing off the perforated stub which is printed by the machine and placing it in her cash drawer as evidence of the amount paid out.

<p style="text-align: center;"><b>PAID OUT</b></p> <p style="text-align: center;">No. <u>A 1805</u></p> <p>M <u>Bradley</u></p> <p>Room <u>524</u> Card No. <u>4560</u></p> <p>4 0 2 2 JUN -3</p> <p style="text-align: center;"><i>Bar</i></p> <p>CTB - 02.25</p>	<p style="text-align: center;"><small>FORM B.</small></p> <p style="text-align: center;"><b>PAID OUT</b></p> <p>No. <u>A 1805</u> Date <u>6/30</u> 191<u>0</u></p> <p>For M' <u>R. R. Bradley</u></p> <p>Room <u>524</u> Card No. <u>4560</u></p> <p>Express In _____ Out _____</p> <p>Messenger _____</p> <p>Telegram Rec'd _____ Sent _____</p> <p>C. O. D. From _____</p> <p>Tailoring _____</p> <p>Laundry _____</p> <p>R. R. Ticket _____</p> <p>Livery _____</p> <p>Miscel. <u>Bar, 2.25</u></p> <p>Cash \$ _____</p> <p>Sig. _____</p> <p style="text-align: right;">Clerk.</p>
--	--

The Front Office "Pays Out" to Waiter \$2.25 for Bar Service  
and Charges Guest's Account

<p style="text-align: center;"><b>PAID OUT</b></p> <p style="text-align: center;">No. <u>A 1175</u></p> <p>M <u>Bradley</u></p> <p>Room <u>524</u> Card No. <u>4560</u></p> <p>8 3 1 0 JUN -3</p> <p style="text-align: center;"><i>Messenger</i></p> <p>CTA - 00.75</p>	<p style="text-align: center;"><small>FORM B.</small></p> <p style="text-align: center;"><b>PAID OUT</b></p> <p>No. <u>A 1175</u> Date <u>6/30</u> 191<u>0</u></p> <p>For M' <u>Bradley</u></p> <p>Room <u>524</u> Card No. <u>4560</u></p> <p>Express In _____ Out _____</p> <p>Messenger <u>75c</u></p> <p>Telegram Rec'd _____ Sent _____</p> <p>C. O. D. From _____</p> <p>Tailoring _____</p> <p>Laundry _____</p> <p>R. R. Ticket _____</p> <p>Livery _____</p> <p>Miscel. _____</p> <p>Cash \$ _____</p> <p>Sig. _____</p> <p style="text-align: right;"><i>H. S.</i> Clerk.</p>
--	---

Record of Money Paid Out for Guest  
and Charged to His Account

The amount is charged on the guest card and the other part of the Paid-Out slip placed in the Charge File in the space for the room occupied by the guest, the signed bar check being attached to the Paid-Out slip before it is placed in the Charge File.

Any cash paid out by the Front Office Cashier for any purpose whatever, such as baggage, messenger, telegrams, etc., is handled in the same way. The printed form used covers the most common transactions in a hotel. The line marked "Miscellaneous," provides for writing anything not on the printed form.

### Baggage

In handling baggage, the Head Porter fills out the special Paid-Out slips used for this purpose only, which

<p><b>PAID OUT</b></p> <p>No. <u>903</u></p> <p>M <u>Bradley</u></p> <p>Room <u>524</u> Card No. <u>4560</u></p> <p><i>Baggage</i></p> <p>CTA - 00.75</p>	<p><b>PAID OUT</b></p> <p>No. <u>903</u> Date <u>9/30</u> 191<u>0</u></p> <p>For M <u>Bradley</u></p> <p>Room <u>524</u> Card No. <u>4560</u></p> <p>Baggage In <u>75c</u> Out _____</p> <p>Baggage Round Trip _____</p> <p>Express In _____ Out _____</p> <p>Freight In _____ Out _____</p> <p>Sig. _____</p> <p style="text-align: right;"> <u>J. Filin</u> Porter  <u>H. G.</u> Clerk         </p>
---	---

Paid Out for Baggage

the driver takes to the Front Office and receipts when receiving the money, the Cashier registering the amount and handling the slip as explained for money paid out.

### Cash Advanced

When cash is advanced to a guest the guest's signature is obtained on the Paid-Out slip; also the Room Clerk's O. K.

### Tailor Charges

The hotel has its own tailor, and charges for pressing or repairing are entered on a duplicate book in the tailor-shop; and when garment is returned to guest's room the original slip is taken to the Front Office by the bell-boy and the amount recorded with the slip on the printing table and the lever

at the "Charge Transient" position. The amount is charged on the guest's card and the slip placed in the card-file.

<h1>The Saint Paul</h1> <p>VALET</p>	
No. <u>800</u>	St. Paul, Minn. <u>6/30</u> 19 <u>10</u>
M. <u>A. R. Bradley</u>	
<u>4 0 2 7 JUN -3</u>	Room <u>524</u>
We charge your account for services	
<u>CTB - 01.00</u>	<u>Pressing Suit</u> \$ <u>1.00</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	VALET

**Charges Against Guests, as for Valet Services, are Recorded  
on the "Charge Transient" Counter of the  
Front Office Register**

### Telephone Charges

There are two telephone exchanges in the hotel and a separate slip is used for each. The telephone operators fill out the slips and take or send them to the Front Office Cashier. The Northwestern Company collects cash for every call and this transaction is handled by the Front Office Cashier the same as money paid out for any other purpose, the stub of the slip printed by the register being detached and placed in the cash drawer, the other part of the slip going in the Charge File after being charged on guest card.

<b>PAID OUT</b>	<b>PAID OUT</b>
To The Northwestern Telephone Exchange 8325 JUN -3275 No. _____	To The Northwestern Telephone Exchange No. <u>275</u>
M <u>Bradley</u>	Time <u>9:15 A.M.</u> Date <u>4/30</u> 191 <u>0</u>
Room <u>524</u> Card No. <u>4560</u>	Room No. <u>524</u> Telephone Call No. <u>1460</u>
CTA - 00.10	Party Wanted <u>Smith</u>
	Toll Line Call City or Town _____
	Party Calling <u>Bradley</u>
	Charges \$ - <u>10</u> Operator <u>B. J.</u>
	Signed _____ <small>Occupant of Room</small>

**Telephone Service with the Northwestern Company is Handled as a "Paid-Out" Transaction, Being Registered on the "Charge Transient" Counter**

The Tri-State Company does not collect cash at the time of service, but the slips are made out by the exchange operator who takes or sends them to the Front Office Cashier immediately and the transaction is recorded as a charge, the same as for tailor or other charges where no money is paid out.

### Telegrams

Telegrams received "Collect" are handled the same as any other Paid-Out transaction and charged to the guest. Sometimes telegrams are received "Collect" in advance of the guest.

	FORM D <b>THE SAINT PAUL HOTEL</b> <b>Tri-State Telephone Exchange</b>
	Time <u>2:30 P.M.</u> Date <u>4/30</u> 191 <u>0</u>
8315 JUN -3	Room No. <u>524</u> Telephone Call No. <u>1217</u>
	Party Wanted <u>Jones</u>
	Toll Line Call City or Town _____
	Party Calling <u>Bradley</u>
CTA - 00.10	Charges \$ - <u>10</u> Operator <u>H. J.</u>
	Signed _____ <small>Occupant of Room.</small>

**Telephone Service is Charged to Guest's Account and Settlement Made Periodically with the Tri-State Company**



In that case the Cashier fills out the Paid-Out slip without any room number and holds the complete slip in her cash-drawer until the guest arrives, when the amount is registered, the stub is detached and the amount entered on the guest card and the slip placed in the Charge File.

The telegram is also held at the Cashier's Station, as it is possible the party may not register, and in that event the Cashier might be out the amount of the charge if telegram is placed with others at the Room Clerk's desk. Instead a written notice is placed with telegrams at the Room Clerk's desk notifying the party that a telegram is being held for him by the Cashier.

Sample trunks or other express packages arriving "Collect" in advance of a guest are handled in the same manner.

### Laundry

Most laundry work is done in the hotel laundry. The laundry lists, after being checked, priced and entered on the laundry record, are sent to the Front Office while the work is being done.

The Front Office Cashier enters the charges on the guests' cards and then registers the amount of each list by placing it on the printing table with the lever at the "Charge Transient" position, after which they are returned to the laundry to be attached to the package when wrapped.

The printed record of the Front Office register on the laundry list is evidence that the charge has been entered on the guest card.

Both tailoring and laundry are sometimes done outside the hotel, in which case when a package is delivered to hotel, if the amount is collected by driver or messenger, the Cashier pays out the cash and treats the transaction the same as any other Paid-Out item by the use of a Paid-Out slip properly filled out and registered, charged on the guest card and placed in the Charge File.

### Deposits in Advance

When a guest makes an advance deposit to the credit of his account, it is entered on the guest card in the column under the heading, "Credits." The amount is registered with the card on the printing table with the **reverse side up**. When a guest checks out, the amount of the balance only is registered on the face of the card in the regular way.



Harry D. Lassarre, President

John C. Born, Managing Director

K. B. Sorenson, Vice-President

St. Paul, Minn. June 3 1910

Mr. A. R. Bradley

To **The Roth Hotel Company** Dr.

Room 5-24

Charles G. Born  
Assistant Manager

DATES	TOTALS		CREDITS	
	Date	Amount	Date	Amount
6/2	6/3			
Rooms 3 00	3 00	6 00		
Restaurant 5 25	5 25	5 25		
Bar 2 25	2 25	2 25		
Cigars 1 38	1 38	1 38		
Laundry 1 00	1 00	1 00		
Tailor 1 00	1 00	1 00		
Telephone 75	75	75		
Telegraph 75	75	75		
Baggage 75	75	75		
Express 75	75	75		
Messenger				
TOTALS		17 58		

*1910  
Paid by A. R. Bradley  
June 3 1910*

Bills are Due and Payable Weekly

Receipt Given to Customer Upon Request

When it happens that the guest's deposit is a larger amount than the amount of his bill, the difference of course must be refunded and this is treated the same as any other Paid-Out transaction by the use of a Paid-Out slip which is attached to the guest card when sent to the Auditor's Office.

### Transfers

When a guest leaves the house without paying his bill, the guest card is totaled and the amount registered on the card with the lever at the "transfer" position. This does not add into the main counter. All the "charge" slips for this guest are taken out of the Charge File and attached to the guest card, and the card turned in to the Auditor's Office with other cards for guests that have checked out that day. Where possible, a guest is mailed a statement for the amount of his bill, which, if paid later, goes to the Auditor's Office direct and is not handled by the Front Office Cashiers.

The purpose of registering such accounts on the "Transfer" position of the register is to credit "Transient Accounts Receivable" on the register record, as shown by Front Office Cashier's Report, *illustration of which is shown on page 55*. Such accounts are then entered by the bookkeeper on **Ledger** "Transient Accounts Receivable" and treated the same as any other ledger charge.

In case a guest leaves the hotel temporarily without paying his bill and advises that he will return again in a few days, his card is held in the card file at the Front Office with a notation of the date he is expected to return. If he fails to return, the card is then registered as a "Transfer" and sent to the Auditor's Office and bill for amount mailed to his address.

### Received Statements

When a guest requests an itemized statement or **received** bill, it is made out on a form (see sample) which is an **exact** duplicate of the guest card, which saves time in writing.

### Room Record

It is customary in all hotels to take an inventory or "house count" of rooms occupied every night at midnight, which shows the number of guests in the house and value of rooms occupied. This is done on a regular printed form by the Night Clerk. The sheet is then totaled and the total amount registered on the lower left-hand corner of the sheet by placing sheet on the printing table with lever at the "Room" position.



### **Front Office Cashier's Reports**

All money received or paid out by the Cashiers is entered on a sheet headed "Front Office Cashier's Auxiliary to General Cash," which takes the place of the ordinary cash book, the guest's name and room number being shown with the amount received in the proper columns.

Items for accounts receivable or sundries are not handled by the Front Office Cashier, but referred direct to the Auditor's Office, except after business hours when there is no one in the Auditor's Office to handle such transactions. In that case the transaction would be handled by the Front Office Cashier and entered in the proper column on her sheet, without being recorded on the register, but the amount would be included in the summary on the sheet when turned in by the Cashier.

The Paid-Out stubs or vouchers, representing cash "paid out" by each Cashier, are placed in a small envelope and attached to the Cashier's sheet when the cash is turned in at the end of the watch.

The Paid-Out vouchers and the cancelled guest cards, representing the amounts entered on the sheet, are audited or checked with the sheet by a clerk in the Auditor's Office and the sheets then placed in their regular order in a loose-leaf binder after total amount is registered on Audit Register, the Paid-Out vouchers remaining attached to the sheet.

There is a cancelled guest card for every amount entered on the Cashier's sheet, excepting an "advance deposit," which amount is indicated on the sheet as an advance when entered by the Cashier.

The Cashiers work a six-hour watch, but turn in their sheets and cash only at the close of their watch for the day.

The cancelled guest cards show the initial of the Cashier who handled the transaction, so they are easily checked against the proper sheets and responsibility placed for errors in footing accounts or otherwise.

### **Front Office Record**

The reading of the reel cash counters is taken and the counters reset daily by the auditor, the reading of the afternoon watch being taken after 6:00 P. M. and the reading of the evening watch and the Night Clerk being taken the next morning, thus getting a complete record for each Cashier for the previous day.



The date is set and the detail-strip removed by the Night Clerk before the regular Cashier comes on watch in the morning.

### **Immediate Audit of Transient Accounts Receivable**

As mentioned above, the record of the Front Office machine gives an immediate audit at any time of the Transient Accounts Receivable. The main counter, the "Charge Transients," "Transfer" and "Room" counters are run as continuous records.

To take the statement, the record of the "Room" counter and the "Charge Transient" counter added together represents the total charge against guests. Deducting from this the record on the main counter which shows the total amount received from guests, and deducting again from this sum the amount shown on the "Transfer" counter, leaves the net amount of Transient Accounts Receivable or the amount owed by guests yet in the house. This information is of special value to every hotel.

## Audit or Controlling Register

The record of the "Audit" register is the most important of the whole system; the foundation, in fact, on which the entire system is planned.

The particular purpose is to have a check upon all Department **cash** records, by providing a means of recording in duplicate the total monthly records of all Department registers where cash is handled, and focus at one central point the record of the entire receipts of the house, thus enabling the Proprietor or Manager to prove by his Monthly Bank Statement, in connection with the main counter of the "Audit" register, that the entire receipts of the house have been banked.

The No. 598 audit register is operated by the General Cashier, who is responsible for the record and the handling of all cash. The key arrangement is shown on page 59.

The cash turned in by Department Clerks or Cashiers is recorded on the "Audit" register, by placing the Clerk's Daily Statement or Cashier's Report on the printing table and registering the amount with the lever at the proper position. (Note printed figures on sample slips previously described.)

The machine-printed figures on Cashier's or Clerk's Daily Statement is the record of the "Audit" register for the cash received by the General Cashier from the Cashier or Clerk at the end of his or her watch each day.

The report of the Cashier for the Billiard and Barber station is printed and recorded on this register in three different amounts, to correspond with the receipts of the three departments, Billiards, Barber and Cigars, as shown by the reel counters for those departments on the No. 533-2-EL register.

The record of cash turned in by the Front Office Cashiers is recorded on the lower left-hand corner of the Cashier's Sheet.

All Cashiers' or Clerks' Daily Statements for the day, except that of the Front Office, are placed in one envelope and filed, after being recorded on the "Audit" register.

All records on the "Audit" register are run continuous for the month, to correspond with Department registers.



The records on the Department reel counters on the "Audit" register at the end of the month should balance the records of the various Department registers where money is handled, or the difference be accounted for; for instance, the Bar counter should equal the main counter of the No. 542-4-EL register on the Hotel Bar, less charges for the month, thus proving that all the receipts of the Bar have been recorded on the Audit register.

The "Cafe" counter should equal the record of the No. 141-E register at the Cafe Cashier's Station, less charges and Officers' Service for the month.

The "Cigar" counter should equal the total of the "Cash" counter on the No. 347-2-CD register at the Lobby Cigar Stand, plus the amount on the "Cigar" counter of the No. 533-2-EL register at the Billiard and Barber station.

The "Barber and Billiard" counters should equal the corresponding counters on the No. 533-2-EL register at the Barber and Billiard station.

The "Front Office" counter should equal the main counter on the No. 568-3 register at the Front Office, less cash paid out and charged to guests.

**FOOD CHECKER**  
347-CD

**SERVICE BAR**  
347-CD

**HOTEL BAR**  
542-EL-4 & 347-CD  
A Main Counter  
B  
E  
H

**CAFE CASHIER**  
141-E

**CIGARS (Lobby)**  
347-2-CD

Cash  
Waiters

**BASEMENT CASHIER**  
533-EL-2 & 317-CD

Cigars Main Counter  
Barber  
Billiards

**FRONT OFFICE**  
568-EL-3

A Main Counter  
B  
E  
Charge Transients  
Transfer  
Rooms

		<b>AUDIT REGISTER</b> 598-E				<b>BANK</b>			
		Main Counter							
Bar		\$900	\$90	\$9	90c	9c			
Cafe		800	80	8	80	8			
Cigars		700	70	7	70	7			
Barber	A-Ca	600	60	6	60	6			
Billiards	A-Rc	500	50	5	50	5			
Front Office	A-Ch	400	40	4	40	4			
Ledger Charge	B-Ca	300	30	3	30	3			
Ledger Credit	B-Rc	200	20	2	20	2			
Sundry Cash	B-Ch	\$100	\$10	\$1	10c	1c			

Diagram Showing Control Over Cash Receipts

## Ledger Accounts

All ledger charges or credits are recorded on the "Ledger Charge" or "Ledger Credit" counters on the "Audit" register, these transactions being listed on the sheet "Ledger Accounts" and the total charges and the total receipts on account being registered by placing the sheet on the printing table and registering the amounts on the lower left-hand corner of the sheet, with the lever at the proper positions.

Items representing sundry cash are also entered in the space under "Sundry Cash" on the same sheet and recorded on the register in the same way on the "Sundry Cash" counter.

Sundry cash represents money received from any source, other than departments where a register is in use, and may represent such transactions as refunds on merchandise, store rentals, a charge for the special use of rooms, temporary concessions, and so forth.

Cash received on account and sundry cash is of course handled only by the General Cashier, for which she alone is responsible; hence the sheet "Ledger Accounts" represents the report of the General Cashier for such transactions as come under her charge and is equivalent, in its importance as a record for future reference, to the Department Cashiers' Reports.

Cash received on account and sundry cash are the only sources from which cash can be received which has not already been recorded on a Department register, and for which the General Cashier is personally responsible.

### Paid-Out Transactions

Paid-Out transactions are not recorded on the register. All bills are paid by voucher check, except small sundry items which for convenience are paid in cash by the General Cashier from a fund of a fixed amount which is replenished from time to time by drawing a check on the bank account for the necessary amount.

The money paid out by the Front Office Cashiers is always charged to guests.



## Daily Cafe Net Statement

Date June 3 1910

FOOD CHECKER.....	<u>386.45</u>	
PUBLIC BAR CHECKER.....	<u>37.60</u>	
SERVICE BAR CHECKER.....	<u>148.15</u>	
LOBBY CIGARS WAITERS.....	<u>36.25</u>	
BASEMENT CIGARS WAITERS.....	<u>8.15</u>	
Total.....	<u>616.60</u>	<u>616.60</u>
BASEMENT CASHIER "A" (Cash).....	<u>9.25</u>	
"    "    "A" (Charge).....	<u>.50</u>	
BASEMENT CASHIER "B" (Cash).....	<u>3.15</u>	
"    "    "B" (Charge).....	<u>.75</u>	
Officers.....	<u>.85</u>	
Deduct Total.....	<u>14.50</u>	<u>14.50</u>
CAFE CASHIER (Cash).....	<u>568.35</u>	
"    "    (Charge).....	<u>27.40</u>	
Officers.....	<u>6.35</u>	
Total.....	<u>602.10</u>	<u>602.10</u>
		CAFE REG. RECORD <u>602.10</u>
		LESS VOIDS - -
		NET RECORD - - <u>602.10</u>

The Daily Cafe Net Statement is used to check and balance the total of all service registered on the checking registers against the total of all cash and charges on the cafe cashier and basement cashier registers. The records on the set of checking registers must balance the records on the cashier registers. In this way the management is assured of getting the cash or a proper charge on its books for all service given.

# DAILY REPORT

For 24 Hours Ending at Midnight \_\_\_\_\_ 191\_\_

	No.	Value	Average	SPECIAL			
Rooms D. H. . . . .							
" Blocked Off . . . . .							
" Vacant . . . . .							
" Occupied . . . . .							
Guests Roomed . . . . .							
Per Capita . . . . .							
Persons Fed . . . . .							
<b>REVENUE</b>				<b>AMOUNTS</b>		<b>TOTALS</b>	
Rooms . . . . .							
Restaurant—Food . . . . .							
Bar— Bar Sales . . . . .							
Restaurant Sales . . . . .							
Cigars— Stands Sales . . . . .							
Restaurant Sales . . . . .							
Billiards . . . . .							
Barbers— Shop . . . . .							
Manicurists . . . . .							
Laundry . . . . .							
Tailor . . . . .							
Telephone . . . . .							
Livery . . . . .							
Rents . . . . .							
Banquets . . . . .							
<b>BANK BALANCE</b>				<b>Total Revenue</b>			
On Hand . . . . .							
Deposit . . . . .							
Total . . . . .							
Drawn . . . . .							
Balance . . . . .							

The illustration of Daily Report shows a statement made up daily by the Auditor for the benefit of the Management. This covers revenue received from whatever source, some of the records being items which are not totaled separately by the registers.

JUN 3 1910

FRONT OFFICE							
	CASH	PAID OUT	VOID	TOTAL	RECORD	SHORT	OVER
A							
B							
E							
Total for the Day							
Total Brought Forward PREVIOUS PAGE	ADD						
TOTAL TO DATE							
BAR							
	CASH	CHARGE	VOID	TOTAL	RECORD	SHORT	OVER
A							
B							
E							
H							
Total for the Day							
Total Brought Forward PREVIOUS PAGE	ADD						
TOTAL TO DATE							
LOBBY CIGAR STAND CASH							
	CASH	CHARGE	VOID	TOTAL	RECORD	SHORT	OVER
A							
B							
Total for the Day							
Total Brought Forward PREVIOUS PAGE	ADD						
TOTAL TO DATE							
BASEMENT CIGAR STAND CASH							
	CASH	CHARGE	VOID	TOTAL	RECORD	SHORT	OVER
A							
B							
Total for the Day							
Total Brought Forward PREVIOUS PAGE	ADD						
TOTAL TO DATE							
BARBER							
	CASH	CHARGE	VOID	TOTAL	RECORD	SHORT	OVER
A							
B							
Total for the Day							
Total Brought Forward PREVIOUS PAGE	ADD						
TOTAL TO DATE							
CAFE AND BILLIARD							
	CASH	CHARGE	VOID	TOTAL	RECORD	SHORT	OVER
A							
B							
Total for the Day							
Total Brought Forward PREVIOUS PAGE	ADD						
TOTAL TO DATE							

Statement Book

The complete record of each register is entered daily in a special continuous-record statement book, these records being carried forward and posted daily from the Clerks' or Cashiers' and Checkers' reports and readings taken by the Auditor of the Front Office and Bar reel cash counters.

At the end of the month the last totals in the "Cash" and "Record" columns in the statement book for the various registers must equal the records of the Department registers and the

JUN 3 1910

CAFE CASHIER		CASH	CHARGE	VOIDS	TOTAL	RECORD	SHORT	OVER				
	<b>A</b>											
	<b>B</b>											
Total for the Day												
Total Brought Forward PREVIOUS PAGE		ADD										
TOTAL TO DATE												
FOOD CHECKER		NET AMT.	VOID	TOTAL	RECORD	OVER	SHORT					
Total for the Day												
Total Brought Forward PREVIOUS PAGE		ADD										
TOTAL TO DATE												
SERVICE BAR		NET AMT.	VOID	TOTAL	RECORD	OVER	SHORT					
Total for the Day												
Total Brought Forward PREVIOUS PAGE		ADD										
TOTAL TO DATE												
LOBBY CIGAR STAND WAITER		NET AMT.	VOID	TOTAL	RECORD	OVER	SHORT					
Total for the Day												
Total Brought Forward PREVIOUS PAGE		ADD										
TOTAL TO DATE												
Basement CIGAR STAND WAITER		NET AMT.	VOID	TOTAL	RECORD	OVER	SHORT					
Total for the Day												
Total Brought Forward PREVIOUS PAGE		ADD										
TOTAL TO DATE												
MONTHLY BALANCE		RECORD	LESS VOIDS	NET AMT.								
Food Checker												
Service Bar												
Lobby Cigar Stand WAITER												
TOTAL												
Cafe Cashier												
On Billiard Checks												
AUDIT. REGISTER	BAR	CAFE	CIGARS	BARBER	BIL'RD	OFFICE	LEDGER CHARGE	LEDGER CREDIT	SUNDRY	TOTAL VOIDS	RECORD	BANK
VOIDS												
TOTAL BRO'T FOR'D Previous p	ADD											
TOTAL TO DATE												

**Statement Book**

Department counters on the "Audit" register; the total in the "Cash" columns balancing the records of the Department counters on the "Audit" register, and the totals in the "Record" columns balancing the records of the Department machines, the difference between the totals of "Cash" and "Record" being shown by the Paid-Out, Charge or Void records.

The accuracy of these records is verified by the Manager, who personally takes the readings and resets to zero all machine records at the end of the month.



# Important Results

## Register Records Insure Safe Handling of All Money

### Bank Deposits

The total net receipts are banked daily, the bank deposit representing the previous day's receipts. When the proprietor sees the bank's monthly statement of deposits, he is assured of the safe handling of the entire receipts of the house, as the bank's statement of total deposits for the month must equal the record of the main counter on the Audit register.

Likewise, the totals on the various department counters on the "Audit" register must equal the total records on the corresponding Department machines, less whatever difference is shown by the Paid-Out, Charge or Void columns in the Statement Book.

The registers throughout the hotel are checked by the reel counters of the Audit register; the total counter of the audit register at the end of the month must agree with the total bank deposits for the month. This double check gives the hotel management an absolute check on its business.

It is not necessary for the Proprietor or Manager to take daily readings of registers. This is done by the Auditor or an assistant whose duty it is to post the records daily in the Statement Book. At the end of the month, however, the Proprietor or Manager takes the final readings and resets all machines and verifies the accuracy of the Auditor's figures and final totals in the Statement Book.

This gives an absolute check on the entire receipts of every Department and on the accuracy of the Statement Book records, without any work or trouble on the part of the Proprietor or Manager other than taking the final readings at the end of the month and verifying same by the Bank Statement.

By no other method is it possible to obtain this information except through the time and work of auditing book records, which are easily manipulated, and which the Proprietor or

Manager has not the time to do. Without this system the statements of regular employes would have to be accepted as accurate, or outside accountants be employed at heavy expense to audit the records.

### **Total Net Receipts**

The record of the Department counters on the "Audit" register shows at any time the total net receipts from the various Departments.

### **Revenue**

The record of the Department registers shows at any time the total gross revenue or earnings of the various Departments.

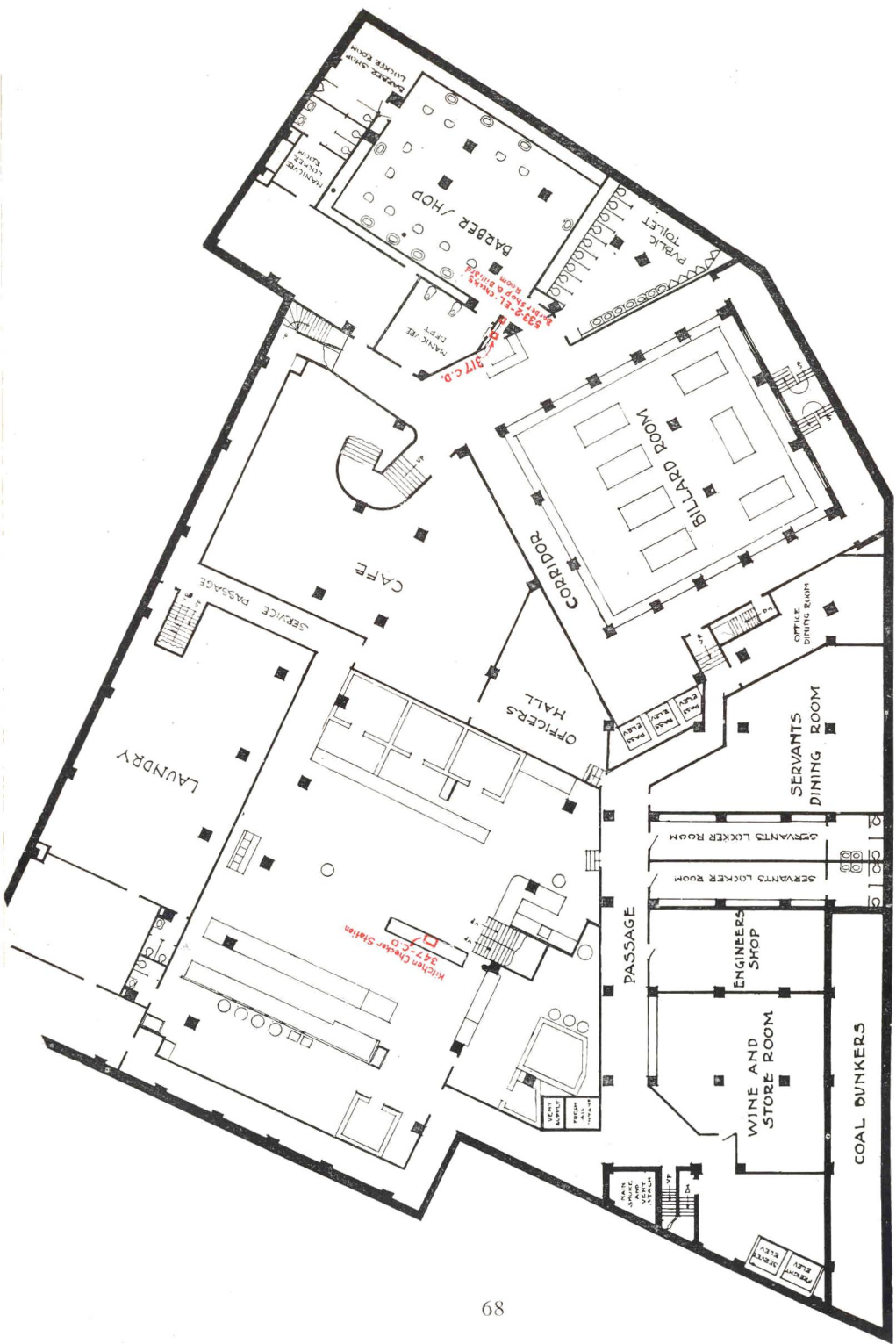
### **Ledger Accounts Receivable**

The difference between the record of the "Ledger Charge" and the "Ledger Credit" counters on the "Audit" register gives an immediate audit of total ledger accounts receivable.

### **Transient Accounts Receivable**

The record of the Front Office register, as previously explained, gives an immediate audit of Transient Accounts Receivable.

Every hotel is, of course, a separate proposition by itself, but similar results may be obtained by modifying this system to suit the conditions in any particular case.



Basement Plan, Showing Register Stations



Ground Floor Plan, Showing Location of Registers