



STATE OF WASHINGTON

GAMBLING COMMISSION

"Protect the Public by Ensuring that Gambling is Legal and Honest"

CARD ROOM RECORDS

Dear Card Room Licensee:

WAC 230-15-190 requires persons licensed to operate card rooms to maintain daily records in the format prescribed by the commission. The enclosed packet contains the necessary records you are required to maintain in conjunction with the operation of your card room.

Additionally, new card room operators should contact their local county or city treasurer for details regarding taxation of authorized gambling activities within your particular area, as set forth in RCW 9.46.110. Most jurisdictions require some type of registration prior to commencement of your gambling activity.

If you have a question or need assistance, please call the Gambling Commission office in your area:

Everett (425) 304-6300

Tacoma (253) 671-6280

Spokane (509) 325-7900

Attachments



STATE OF WASHINGTON
GAMBLING COMMISSION

"Protect the Public by Ensuring that Gambling is Legal and Honest"

TO: Card Room Licensees

SUBJECT: RESPONSIBILITY TO REPORT

Your Responsibility to Report Illegal Activity

I am writing to remind you of your responsibility as a licensee to immediately report and stop illegal activities. If you observe or suspect such activities occurring at your premises or any other location, please contact our nearest field office immediately and we will investigate the matter.

Ongoing Investigations and Possible Penalties

We will aggressively pursue any suspected bookmaking or other illegal activities, and we will work closely with local law enforcement to end those activities.

If you or your employees are involved in any illegal activities or allow them to continue at your business, we will have no choice but to take appropriate actions. These actions may result in the loss of your license(s) and criminal prosecution.

Monitoring Compliance through Unannounced Visits

Our agents will continue to make announced and unannounced visits to card rooms and other premises to monitor compliance with our rules and regulations.

Our mission is to keep gambling legal and honest. Thank you for your past cooperation in helping us meet that mission.

We look forward to continuing to work with you in the future. Together, we can provide an operating environment that promotes the highest possible level of integrity for authorized gambling activities and discourages illegal activities.

Sincerely,

A handwritten signature in black ink that reads "Rick Day".

Rick Day
Director

INSTRUCTIONS

Please read the following instructions carefully. See the attached examples.

CARD ROOM DAILY CONTROL RECORD GC2-128

NOTE: A control record must be completed for each day remaining in the year. The control record for any day the card room is not in operation must be voided by writing "closed", "no activity", "void", or similar wording and BE SIGNED BY THE LICENSEE. The control record must be maintained for at least three years. At least the past six months of records must be available on the premises. All other records shall be available within forty-eight (48) hours upon request by commission staff, local law enforcement or taxing authorities. These control records MUST BE COMPLETED AT THE TIME OF FEE COLLECTION.

Name of Licensee and Date: Enter the name of the licensed premises and the date the card room activity was conducted.

Reconciliation of Cash and Chips:

Cash:

Opening Count – Cash and Checks – Line (1)

Enter the total amount of cash and checks in the opening bank. Complete this line prior to selling any chips for a day's activity. **NOTE:** WAC 230-15-150 requires that all checks received for chips must be complete (dated, signed, and dollar amount) and deposited no later than two banking days following receipt.

Plus Total Cumulative Fees Collected – Line (2)

Enter the total cumulative fees from the last collection time of the operating date. Also, enter this amount on the *Card Room Monthly Income Summary* (GC2-129) for that date.

Less Cash Removed / Plus Cash Added – Line (3)

Enter the "Net Amount" of cash added / withdrawn from the *Schedule of Additions / Withdrawals to Card Room Cash* (GC2-145).

Equals What Cash Should Be – Line (4)

"Opening Count", Line (1), plus "Total Cumulative Fees Collected", Line (2), less "Cash Removed / Plus Cash Added", Line (3).

Actual Closing Count – Cash and Checks – Line (5)

Enter the total cash and checks on hand by actual count at the end of each business day. This amount should normally equal the amount on Line (4).

Cash Over / (Short) – Line (6)

"What Cash Should Be", Line (4), less "Actual Closing Count", Line (5). This amount may be either positive or negative. It usually relates to errors in issuing or redeeming chips, changing money, math errors in the "Fees Collected" columns, unrecorded disbursements, or chips that are not redeemed the same date as purchased. Also, enter this amount on the *Card Room Monthly Income Summary* (GC2-129).

Chips:

Color: Enter the color of each type of chip on hand.

Value: Enter the value of one chip for each type of chip on hand.

Opening Count: Enter the total number of chips on hand at the start of the day's activity. Enter the number of chips, not the dollar value. Complete this line prior to selling any chips for a day's activity.

Closing Count: Enter the total number of chips on hand after all chips have been redeemed at the end of that day's activity. Enter the number of chips and not the dollar value.

Chips Over / (Short): "Opening Count" of chips less "Closing Count". **NOTE:** Any overage of chips will result in cash shortage and any shortage of chips will result in a cash overage. See the attached example.

Fee Collection Section:

Fee Per 1/2-hour: Enter the amount charged each player, at each table, for each half-hour. The fee shall not exceed \$5.00 per half-hour or portion thereof per player (WAC 230-15-080).

Collection Time: The form contains 40 lines, one for each 1/2-hour of card room activity. Enter the time the card room activity begins and every subsequent 1/2-hour until the activity ends. Starting times should be on the half-hour, for example 6:30 p.m. Fees are collected in advance of play and may be either in cash or wagering chips. Players beginning play between collection times may be charged the normal fee with the "Fees Collected" and "No. of Players" columns to be adjusted accordingly. Collections may be made based on "tavern time". In this case, the card room clock will govern. An example of how to record subsequent collections is at 9:00 p.m. under table 2 on the attached sample.

Fees Collected – Per Table: Include the total dollar value of fees collected. The total in this column should be changed to reflect subsequent collections from players beginning play between half-hour periods. All players at a table, except licensed card room employees or the licensed owner, shall be charged the same fee. If the licensee elects to allow free play of other than house players, then all players at that table must be allowed to play free (WAC 230-15-070).

No. of Players: Include the total number of players playing cards at each table at each collection period. This total should include non-paying house players. Do not include house dealers or "muckers". Any time non-paying house players are participating in the card game, an asterisk (*) shall be entered in this column and a *Card Room Daily Record – Non-Paying House Players* (GC2-130) will be completed listing all house players for that period and be attached to the control record. All licensed card room employees, paying or non-paying, shall wear an identification tag at all times while working or playing in the gambling activity, unless the proper sign has been posted (WAC 230-15-060).

Fees Collected – No. of Players – Card Tournaments: On the date a tournament begins, enter all fees collected and the number of participants for each card tournament conducted. WAC 230-15-210 also requires you to maintain a separate record of all tournament prizes awarded, including the amount the licensed operator actually paid for each prize and the name and complete address of each winning participant.

Fees Collected – Subtotal: Enter in this column the total fees collected from all tables during this collection time period.

Fees Collected – Cumulative: Enter the total fees collected through the end of the collection period. This is computed by adding the current period's subtotal to the last period's cumulative total. For example:

Cumulative total @	7:30 a.m.	\$ <u>5</u>
+ Subtotal @	8:00 a.m.	<u>5</u>
= Cumulative total	8:00 a.m.	\$ <u>10</u>

This column should also equal the total of all collection time period subtotals through the current period.

Person(s) Preparing Daily Control Record:

Print Name: Print the name of each person responsible for the collection of fees.

NOTE: In the event that more than one person works on a shift, enter only the person considered the lead employee; i.e. manager, shift leader, pit boss, etc.

Signature: Each person responsible for the collection of fees shall sign the control sheet in the block beside their printed name.

Hours Worked: Enter the beginning and ending times worked for each person responsible for collecting fees.

CARD ROOM DAILY RECORD – NON-PAYING HOUSE PLAYERS

GC2-130

Name of Licensee and Date: Enter the name of the licensed premises and the date the activity begins.

Printed Name: Print the name of each house player not required to pay table fees. The only house players allowed to do this are licensed card room employees, a sole owner, a partner, or a major officer and / or owner of a substantial interest in the corporation licensed to operate a public card room (WAC 230-15-090). House dealers for Pan or poker who are not playing do not need to be listed.

Times Played: Enter the collection time that the house player plays. If the house player plays more than one collection time without any break in play, enter the beginning collection time and the last collection time that a normal player would be charged fees. For example, a house player begins play at 6:30 p.m. and stops play at the time of the 9:00 p.m. collection. His / her name would be entered on the first line of the "Printed Name" column and 6:30 – 8:30 p.m. would be entered in the "Times Played" column. An asterisk (*) would be entered in the "No. of Players" column for that table on the *Card Room Daily Control Record* (GC2-128) for 6:30, 7:00, 7:30, 8:00, and 8:30 p.m. A separate entry would be required for each break in consecutive collection times that a house player played. Use additional sheets if required.

NOTE: This completed form must be kept with the *Card Room Daily Control Record* (GC2-128) to which it relates.

SCHEDULE OF ADDITIONS / WITHDRAWALS TO CARD ROOM CASH

GC2-145

Name of Licensee and Date: Enter the name of the licensed premises and the date the activity begins.

Explanation: Specify why cash and / or checks were added or removed from the card room cash between the opening and closing count. Possible explanations might be payments for purchases, bank deposits made, cash needed to increase bank for chip redemption, etc. **NOTE:** Employees may not draw upon their salary in order to purchase chips to play cards.

Time: Record the time of each addition / withdrawal made during the day.

Amount: Enter the amount of cash and / or checks which were added or removed. Amounts reported should agree to invoice amounts, bank slips, etc. Invoices and receipts should remain on the premises and be available for inspection through the close of the business day.

Initials: The person transferring cash and / or checks to or from the card room must initial the explanation and amount.

NOTE: This completed form must be kept with the *Card Room Daily Control Record* (GC2-128) to which it relates.

CARD ROOM MONTHLY INCOME SUMMARY

GC2-129

Name of Licensee and Month: Enter the name of the licensed premises and the month and year.

Date: Enter the day of the month in which the activity begins.

Cumulative Fees Collected: In the space beside the date of the month that the activity began, enter the total cumulative fees collected for each day's activity from Line (2) on the *Card Room Daily Control Record* (GC2-128).

Cash Over / (Short): In the space beside the date of the month that the activity began, enter the amount of cash over / (short) for each day's activity from Line (6) on the *Card Room Daily Control Record* (GC2-128).

Total: Total both columns. The total cumulative fees collected are combined with other months of a quarter and entered on the gross receipts line of the Quarterly Activity Report for Social and Public Card Rooms submitted to the Commission pursuant to WAC 230-15-200. This amount is also the taxable receipts amount for state and local taxes. The total cash over / (short) should be included as an expense on line 12 of the Quarterly Activity Report submitted to the Commission. Cash short should not include shortages due to chips removed or introduced into the card room by players.



EXAMPLE

WASHINGTON STATE GAMBLING COMMISSION
CARD ROOM DAILY CONTROL RECORD

Name of Licensee LUCKY'S CARD ROOM Date 7 11 1XX

RECONCILIATION OF CASH AND CHIPS

CASH	Opening Count – Cash and Checks	\$	826.00	(1)		
	Plus Total Cumulative Fees Collected	\$	926.50	(2)		
	Less Cash Removed / Plus Cash Added (Attach Schedule)	\$	297.50	(3)		
	Equals What Cash Should Be (1) + (2) + Or - (3) = (4)	\$	955.00	(4)		
	Actual Closing Count – Cash and Checks	\$	940.50	(5)		
	Cash Over / (Short) (5 - 4 = 6)	\$	14.50	(6)		
CHIPS	Color	RED	BLUE	WHITE	YELLOW	GREEN
	Value	\$ 1.00	\$ 5.00	\$ 10.00	\$ 20.00	\$.50¢
	Opening Count	# 1995	# 998	# 1000	# 500	# 2002
	Closing Count	# 2000	# 1000	# 1000	# 500	# 2000
	Chips Over / (Short)	# +5	# +2	# —	# —	# 27

Collection Time	TABLE 1		TABLE 2		TABLE 3		TABLE 4		TABLE 5		FEES COLLECTED		
	Fee Per 1/2 Hour	Fees Collected	No. of Players	Subtotal	Cumulative								
1 6:30pm	7.50	6*	0	0	0	0	0	0	0	0	7.50	7.50	
2 7:00	7.50	6*	0	0	0	0	0	0	0	0	7.50	15	
3 7:30	9	7*	0	0	0	0	0	0	0	0	9	24	
4 8:00	9	6	10	6*	0	0	0	0	0	0	19	43	
5 8:30	10.50	7	10	6*	0	0	0	0	0	0	20.50	63.50	
6 9:00	10.50	7	10+2	5+1	0	0	0	0	0	0	22.50	86	
7 9:30	12	8	12	6	2	5*	0	0	0	0	26	112	
8 10:00	12	8	12	6	2	5*	0	0	0	0	26	138	
9 10:30	12	8	12	6	2	5*	0	0	0	0	26	164	
10 11:00	12	8	12	6	3	6	6	6	6	6	33	197	
11 11:30	12	8	12	6	3	6	6	6	6	6	33	230	
12 12:00	12	8	12	6	4	8	6	6	6	6	34	264	
13 12:30	12	8	12	6	4	8	6	6	6	6	34	298	
14 1:00	12	8	14	7	4	8	6	6	6	6	36	334	
15 1:30	12	8	14	7	4	8	6	6	6	6	36	370	
16 2:00	12	8	14	7	4	8	6	6	6	6	36	406	
17 2:30	12	8	14	7	4	8	7	7	7	7	37	443	
18 3:00	12	8	14	7	4	8	7	7	7	7	37	480	
19 3:30	12	8	14	7	4	8	7	7	7	7	37	517	
20 4:00	12	8	16	8	4	8	8	8	8	8	40	657	
21 4:30	12	8	16	8	4	8	8	8	8	8	40	697	
22 5:00	12	8	16	8	3.50	7	7	7	7	7	38.50	635.50	
23 5:30	12	8	16	8	3.50	7	6	6	6	6	37.50	673	
24 6:00	12	8	16	8	0	0	6	6	6	6	34	707	
25 6:30	12	8	16	8	0	0	6	6	6	6	34	741	
26 7:00	12	8	16	8	0	0	6	6	6	6	34	775	
27 7:30	12	8	16	8	0	0	0	0	0	0	28	803	
28 8:00	10.50	7	16	8	0	0	0	0	0	0	26.50	829.50	
29 8:30	10.50	7	16	8	0	0	0	0	0	0	26.50	856	
30 9:00	7.50	6*	16	8	0	0	0	0	0	0	23.50	879.50	
31 9:30	7.50	6*	16	8	0	0	0	0	0	0	23.50	903	
32 10:00am	7.50	6*	16	8	0	0	0	0	0	0	23.50	926.50	
33													
34													
35													
36													
37													
38													
39													
40													
TOTALS	349.50		408		59		110					926.50	(2)

Person(s) Preparing Record – Print Name	Signature	Hours Worked
GARY PETERSON	<i>Gary Peterson</i>	6:00pm/2:00am
CATHY THOMPSON	<i>Cathy Thompson</i>	9:00 pm/6:00am
TONY LOPEZ	<i>Tony Lopez</i>	2:00AM/10:30am

NOTE: The name of house players playing in the game must be recorded on the Card Room Daily Record – House Players (GC2-130) and attached to the Daily Control Record.

EXAMPLE

WASHINGTON STATE GAMBLING COMMISSION
CARD ROOM DAILY RECORD – NON-PAYING HOUSE PLAYERS

Licensee: <u>LUCKY'S CARD ROOM</u>	Date: <u>JULY 1</u> , 20 <u>XX</u>
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Printed Name	Times Played
<u>GARY PETERSON</u>	<u>6:30 pm - 8:30 pm</u>
<u>CATHY THOMPSON</u>	<u>9:30 pm - 10:30 pm</u>
<u>TONY LOPEZ</u>	<u>9:00 am - 10:00 am</u>

NOTE: Mark *Card Room Daily Control Record (GC2-128)* with an asterisk (*) in the "No. of Players" column for the time played by any nonpaying house player at each table.

EXAMPLE

WASHINGTON STATE GAMBLING COMMISSION
CARD ROOM MONTHLY INCOME SUMMARY

Name of Licensee: <u>LUCKY'S CARD ROOM</u>	Month / Year: <u>JULY</u> , 20 <u>XX</u>
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Date	Cumulative Fees Collected	Cash Over / (Short)
1	\$ 926.50	\$ 44.50
2	600.00	25.00
3	740.00	26.50
4	816.00	-
5	1050.75	24.00
6	910.00	-
7	CLOSED - NO ACTIVITY	
8	456.00	-
9	500.25	-
10	655.00	5.00
11	716.00	40.00
12	1050.50	-
13	1060.00	-
14	CLOSED - NO ACTIVITY	
15	1109.00	-
16	858.00	16.50
17	641.00	4.75
18	695.00	25.00
19	960.50	5.00
20	790.00	-
21	CLOSED - NO ACTIVITY	
22	455.50	40.00
23	650.00	25.00
24	1059.00	15.00
25	711.50	10.00
26	1100.00	-
27	950.00	-
28	CLOSED - NO ACTIVITY	
29	652.00	25.00
30	741.00	5.00
31	495.00	-
Totals	\$ 20,248.50	\$ 228.75

NOTE: Each line should agree with that day's Card Room Daily Control Sheet (GC2-128).



WASHINGTON STATE GAMBLING COMMISSION CARD ROOM DAILY CONTROL RECORD

Name of Licensee _____	Date / /
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**RECONCILIATION
OF CASH AND
CHIPS**

CASH Opening Count – Cash and Checks \$ _____ (1)
 Plus Total Cumulative Fees Collected \$ _____ (2)
 Less Cash Removed / Plus Cash Added (Attach Schedule) \$ _____ (3)
 Equals What Cash Should Be (1) + (2) + Or - (3) = (4) \$ _____ (4)
 Actual Closing Count – Cash and Checks \$ _____ (5)
 Cash Over / (Short) (5 - 4 = 6) \$ _____ (6)

CHIPS Color					
Value	\$	\$	\$	\$	\$
Opening Count	#	#	#	#	#
Closing Count	#	#	#	#	#
Chips Over / (Short)	#	#	#	#	#

Fee Per 1/2 Hour ▶	TABLE 1		TABLE 2		TABLE 3		TABLE 4		TABLE 5		FEES COLLECTED	
	Collection Time ▼	Fees Collected	No. of Players	Subtotal								
1												
2												
3												
4												
5												
6												
7												
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35												
36												
37												
38												
39												
40												
TOTALS												

Person(s) Preparing Record – Print Name	Signature	Hours Worked

NOTE: The name of house players playing in the game must be recorded on the *Card Room Daily Record – Non-Paying House Players (GC2-130)* and attached to the *Card Room Daily Control Record*.

WASHINGTON STATE GAMBLING COMMISSION

SCHEDULE OF ADDITIONS / WITHDRAWALS TO CARD ROOM CASH

Licensee:	Date: _____, 20
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Reason for Addition / Withdrawal	Time	Amount	Initials
		\$	
Net Amount		\$	

NOTE: Record the net amount of all additions and / or withdrawals of cash on Line 3 of the *Card Room Daily Control Record (GC2-128)*. Attach this form to the original *Card Room Daily Control Record*.

WASHINGTON STATE GAMBLING COMMISSION CARD TOURNAMENT SUMMARY

NOTE: This tournament summary must be attached to the Card Room Daily Control Record (GC2-128).

Licensee: _____ Date: _____

I. Gross Gambling Receipts Computation:

A.	Number of Entrants	B.	Entry Fee	C.	Total Entry Fees Collected	D.	Food & Drink Offerings	E.	Gross Gambling Receipts (1)
		X		=		-		=	
		X \$		= \$		- \$		= \$	

II. Total Prizes Awarded:

A. Entry Fees Used For Prizes	\$	_____
B. Other Cash / Mdse. Prizes.....	\$	_____
C. Total Prizes Awarded	\$	_____
D. Buy-Ins Returned As Prizes	(2) \$	_____
E. Total Prizes and Buy-Ins Awarded	\$	_____

III. Winners List: (Include Winner's Complete Name, Address, and Zip Code.)

	<u>Name</u>	<u>Address</u>	<u>Prize</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____
6.	_____	_____	\$ _____
7.	_____	_____	\$ _____
8.	_____	_____	\$ _____
9.	_____	_____	\$ _____
10.	_____	_____	\$ _____

A. Total Cash Prizes	\$	_____
B. Cost of Promotional Material	\$	_____
C. Total Cash & Mdse. Prizes	(3) \$	_____

Signature of Preparer: _____ Date: _____

Footnotes:

- (1) Gross Gambling Receipts are to be recorded on the *Card Room Daily Control Record* (GC2-128) for the time and date the card tournament begins.
- (2) This amount must agree with the total buy-ins recorded on the *Summary of Participants and Buy-Ins* (GC2-302).
- (3) NOTE: Total prizes must equal or exceed the total buy-ins.

CARD TOURNAMENT SUMMARY INSTRUCTIONS

This summary is required by WAC 230-15-205 thru 250. Please read these instructions carefully.

I. Gross Gambling Receipts Computation:

- A. *Number of Entrants* – Enter the number of entrants participating in the card tournament.
- B. *Entry Fee* – Enter the entry fee charged to each entrant to participate in the card tournament. Note: The maximum allowed is \$100 per entrant.
- C. *Total Entry Fees Collected* – Multiply the number of entrants by the entry fee collected.
- D. *Food and Drink Offerings* – Enter the total fair market value of food and drink items provided to all tournament entrants as part of their entry fee. The fair market value of the food and drink provided shall not exceed \$25 or 50% of the entry fee and shall be treated as sales of food and drink for commercial stimulant purposes.
- E. *Gross Gambling Receipts* – Enter the total entry fees collected less the total fair market value of food and drink items provided if any. Enter the total gross gambling receipts on the *Card Room Daily Control Record* (GC2-128) for the date the card tournament was held, and on your quarterly card room activity report. Also record the time the card tournament began and ended.

II. Total Prizes Awarded:

- A. *Entry Fees Used for Prizes* – Include the total entry fees returned to players as prizes.
- B. *Other Cash / Merchandise Prizes* – Add total of all other cash prizes and / or the actual cost of merchandise prizes awarded. Indicate whether the prizes awarded are in cash or merchandise.
- C. *Total Prizes Awarded* – Add the amounts recorded in I.A., I. B., and I.C. above. Enter the Total Prizes Awarded amount on line 2 of your quarterly card room activity report.
- D. *Buy-Ins Returned as Prizes* – Enter the total buy-ins returned as prizes. This amount must agree with the total buy-ins on the *Summary of Participants and Buy-Ins* (GC2-302).
- E. *Total Prizes Awarded and Buy-ins Awarded* – Add the total prizes awarded and the total buy-ins returned to entrants.

III. List of Winners:

Record each winner's complete name, address, and amount of prize won. Do not include the cost of promotional items.

- A. *Total Cash Prizes* – Total the amount of prizes awarded to all winners listed.
- B. *Cost of Promotional Material* – Add the actual cost of items provided to promote the card tournament; such as hats, tee-shirts, coffee mugs, etc.; to participants as part of their entry fees.
- C. *Total Cash & Merchandise Prizes* – Add lines III.A. and III.B. Total prizes must be equal to or exceed the total of all buy-ins received.

IV. Signature of Preparer:

- A. Enter the signature of the person preparing the summary and the date prepared.

WASHINGTON STATE GAMBLING COMMISSION SUMMARY OF PARTICIPANTS AND BUY-INS

Licensee: _____ Date: _____

Name of Entrant	Initial Buy-In	Additional Buy-Ins					Total Buy-Ins (1)
		1	2	3	4	5	
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							
TOTALS	\$	\$	\$	\$	\$	\$	\$

(2)

(1) Total Buy-ins shall not exceed \$400 per entrant.

(2) **IMPORTANT:** All buy-ins received must be awarded as prizes to entrants. Total prizes awarded on *Card Tournament Summary* (GC2-301) must be equal to or greater than the total buy-ins received from entrants. See instructions or WAC 230-15-210.