



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 agent in your area.

Lacey Headquarters . (360) 486-3440 or (800) 345-2529

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

It is your responsibility as a licensee to 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 or report online at www.wsgc.wa.gov by clicking on the link "Report a Violation" and we will investigate the matter.

Self Reporting Violations

We will not bring administrative charges against a licensee that reports a violation to commission staff within 24 hours of finding it unless the director determines there are extenuating circumstances. You may accomplish this by leaving a voice or email message with the area agent and immediately correct the violation. If we determine the violation cannot be immediately corrected, you must submit a plan to correct the violation by a date agreed to by us. This section does not apply if you engaged in criminal activity or we find the violation before you report it.

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 licensed premises to monitor compliance with our rules and regulations.

Our mission is to keep gambling legal and honest. Thank you for your 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.

P.O. Box 42400 • Olympia, Washington 98504-2400 • (360) 486-3440 • 1-800-345-2529 • FAX (360) 486-3631

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 License 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.

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)	\$ 291.50	(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	# —	# —	# 227

Fee Per 1/2 Hour	TABLE 1		TABLE 2		TABLE 3		TABLE 4		TABLE 5		FEES COLLECTED	
	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	0	0	33	197
11 11:30	12	8	12	6	3	6	6	6	0	0	33	230
12 12:00	12	8	12	6	4	8	6	6	0	0	34	264
13 12:30	12	8	12	6	4	8	6	6	0	0	34	298
14 1:00	12	8	14	7	4	8	6	6	0	0	36	334
15 1:30	12	8	14	7	4	8	6	6	0	0	36	370
16 2:00	12	8	14	7	4	8	6	6	0	0	36	406
17 2:30	12	8	14	7	4	8	7	7	0	0	37	443
18 3:00	12	8	14	7	4	8	7	7	0	0	37	480
19 3:30	12	8	14	7	4	8	7	7	0	0	37	517
20 4:00	12	8	16	8	4	8	8	8	0	0	40	657
21 4:30	12	8	16	8	4	8	8	8	0	0	40	697
22 5:00	12	8	16	8	3.50	7	7	7	0	0	38.50	635.50
23 5:30	12	8	16	8	3.50	7	6	6	0	0	37.50	673
24 6:00	12	8	16	8	0	0	6	6	0	0	34	707
25 6:30	12	8	16	8	0	0	6	6	0	0	34	741
26 7:00	12	8	16	8	0	0	6	6	0	0	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	215.00
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												
8												
9												
10												
11												
12												
13												
14												
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30												
31												
32												
33												
34												
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 Daily Card Room Record (GC2-313).

Licensee: _____ Date: _____

I. Gross Gambling Receipts Computation:

A. Entry Fees Collected	-	B. Food & Drink Offerings	=	C. Total Tournament Entry Fees (1)
\$ _____	-	\$ _____	=	\$ _____

II. Total Prizes Awarded:

A. Buy-Ins (2)	\$	_____
B. (plus) Total Prizes Paid by House	\$	_____
C. (equals) Total Prizes Awarded.....	\$	_____

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

	<u>Name</u>	<u>Date of Birth</u>	<u>Prize</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____
6.	_____	_____	\$ _____
7.	_____	_____	\$ _____
8.	_____	_____	\$ _____
9.	_____	_____	\$ _____
10.	_____	_____	\$ _____
Total Prizes Awarded (3)			\$ _____

Signature of Preparer: _____ Date: _____

Footnotes:

- (1) Poker Tournament Entry Fees are to be recorded on *Daily Card Room Summary (GC2-313)*.
- (2) This amount must agree with the total buy-ins recorded on form GC2-302.
- (3) NOTE: Total prizes awarded must equal or exceed the total buy-ins.

Licensee Name: _____

SUMMARY OF PARTICIPANTS, ENTRY FEES, AND BUY-INS

Date: _____

Name of Entrant	Entry Fee (3)	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.
- (3) Entry Fees shall not exceed \$100 per entrant.
- (4) Record Total Entry Fee on *Card Tournament Summary* (GC2-301).