

**CALIFORNIA GAMBLING CONTROL COMMISSION**

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May 29, 2001

TO: Gambling Control Commission

FROM: Robert Traverso, Interim Executive Director

SUBJECT: Report to Legislature for Supplemental Distribution of Funds from Indian Gaming Revenue Sharing Trust Fund

**ISSUE:** *Can the Gambling Control Commission (Commission) make a supplemental, partial distribution from the Indian Gaming Revenue Sharing Trust Fund (RSTF) with the information currently available to the Commission for the three calendar quarters covering the period July 1, 2000 through March 31, 2001?*

The Commission has a fiduciary responsibility for the RSTF as Trustee of the RSTF per all of the Tribal-State Gaming Compacts (Compacts). The Compacts place limitations on the Commission's ability to exercise discretion when making distributions from the RSTF.<sup>1</sup>

The State's Budget Act for FY2000-01 requires the Commission to submit a report to the Legislature containing specified information before any distributions from the RSTF can be made.<sup>2</sup>

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<sup>1</sup> The Compacts state that "...each Non-Compact Tribe in the State shall receive the sum of \$1.1 million per year. In the event that there are insufficient monies in the ...RSTF]...to pay \$1.1 million per year to each Non-Compact Tribe, any available monies in ...[the RSTF]... shall be distributed to Non-Compact Tribes in equal shares." (Section 4.3.2.1(a)). These Compacts also state that "payments made to Non-Compact Tribes shall be made quarterly and in equal shares out of the ...[RSTF]. The Commission shall serve as the trustee of the ...RSTF. The Commission shall have no discretion with respect to the use or disbursement of the trust funds. Its sole authority shall be to serve as a depository of the trust funds and to disburse them on a quarterly basis to Non-Compact Tribes. In no event shall the State's General Fund be obligated to make up any shortfall or pay any unpaid claims." (Section 4.3.2.1(b))

<sup>2</sup> The Budget Act for FY2000-01 (Chap.52, Item #0855-101-0366(3)) specifies that "...the California Gambling Control Commission shall provide the Chairperson of the Joint Legislative Budget Committee and the chairperson of the committee in each house that considers appropriations a report identifying (1) the methodology for determining a noncompact tribe; (2) a list of the noncompact tribes identified based on the commission's methodology; (3) the methodology for determining the amount of revenue each compact tribe is required to pay into the Indian Gaming Revenue Trust Fund; (4) a trust fund condition report including the amount of revenue received from each compact tribe; and (5) the amount of funds to be distributed to each noncompact tribe. Upon receiving additional expenditure authority for distributing funds under the trust

Moreover, the Legislature needs to authorize the Commission to distribute funds from the RSTF (Gov.Code Section 12012.75)

The Commission needs to be able to identify the funds that are legitimate gaming device license fee payments to the RSTF, those that are not legitimate payments, and those that it cannot yet identify as legitimate or not-legitimate payments.

**RECOMMENDATION:** *It is recommended that the Commission (1) approve the attached report to the Legislature for a proposed additional \$14.8 million partial, supplemental distribution of the unaudited but apparently legitimate gaming device license fee payments in the RSTF to the 84 eligible non-compact, non-gaming tribes and eligible non-compact, gaming tribes that have submitted the requested information to the Commission (see Attachment #1), (2) indicate that it is neither affirming at this time the number of gaming devices for which license fees may have been paid, nor the manner in which the Compact Tribes calculated their quarterly fee payments, (3) not authorize a distribution at this time to the one tribe that has not provided the requested information, but retain the funds for this tribe's distribution in trust until the tribe provides the requested information and include the retained funds in the next distribution report to the Legislature after the tribe provides the requested information, and (4) retain a fiscally-prudent reserve of approximately \$14.7 million in the RSTF until the bases for the license fee payments and the conflicting license fee payment methodologies are resolved, and until the Commission has complete, audited information on which to base a complete distribution.*

**BACKGROUND:**

Each of the 61 Tribal-State Gaming Compacts states the following:

- The Compact is “evidence [of] the goodwill and cooperation of the Tribe and State in fostering a mutually respectful government-to-government relationship that will serve the mutual interests of the parties.” (Section 1.0)
- “The Revenue Sharing Trust Fund is a fund created by the Legislature and administered by the California Gambling Control Commission, as Trustee, for the receipt, deposit, and distribution of monies pursuant to this Section 4.3.2.” (Section 4.3.2(ii))
- “The Tribe may acquire and maintain a license to operate a Gaming Device by paying into the Revenue Sharing Trust Fund, on a quarterly basis, in the following amounts...” (Section 4.3.2.2(a)(2))
- Licenses draws “...shall continue until tribes cease making draws, at which time draws will be discontinued for one month or until the Trustee is notified that a tribe desires to acquire a license, whichever occurs last.” (Section 4.3.2.2(a)(3)(vi))
- As a condition of acquiring licenses to operate Gaming Devices, a non-refundable one-time pre-payment fee shall be required in the amount of \$1,250 per Gaming Device being licensed, which fees shall be deposited in the Revenue Sharing Trust Fund.” (Section 4.3.2.2(e))

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*fund, the commission shall submit that information to the chairpersons of the committees on a quarterly basis concurrent with the distribution of the funds to the noncompact tribes.”*

- “The Tribe shall not conduct any Gaming Activity authorized by this Compact if the Tribe is more than two quarterly contributions in arrears in its license fee payments to the Revenue Sharing Trust Fund.” (Section 4.3.2.3)

As of May 29, 2001, the status of responses by the Compact Tribes to the Commission’s letter, dated March 22, 2001, is as follows:

1. 60 Compact Tribes *have responded with most or all of the requested information*, and
2. 1 Compact Tribe *has not responded with any of the requested information* (namely, the Chicken Ranch Rancheria).

Of the \$39,600,000 in the Revenue Sharing Trust Fund (RSTF) as of March 31, 2001, approximately \$36,300,000 (91%) of these receipts have been received from Sides. As indicated in the previous report, Sides has not provided supporting documentation to clarify and substantiate the source, nature, correctness, or completeness of all of these receipts. More specifically, by April 25, 2001, the Commission had received *none* of the information from Sides requested by the offices of the Governor and the Attorney General, in their letter to Sides, dated March 16, 2001. As a result, the Commission mailed a letter to Sides, dated April 25, 2001, requesting Sides to submit the requested information to the Commission by May 4, 2001. As of May 29th, the Commission still has not received any response from Sides.

As indicated, 60 of the Compact Tribes have responded with most or all of the requested information. However, none of this information has yet been audited by the Commission. As a result, all parties need to recognize that any distribution based on this *unaudited* information may result in some over- and under-payments, that this *unaudited* information will need to be audited by the Commission after the Commission’s budget is approved, and that these distribution payments may need to be adjusted. In addition, there may be fees paid for some licenses which exceed the number of authorized gaming devices, or that were purchased through Sides after the March 13, 2001 letter to Sides advising him that he was not authorized to issue licenses. As a result, as part of the fiscally-prudent approach, it would be essential to retain a substantial reserve until complete, audited information is available, and these issues are resolved.

The initial report to the Legislature, which the Commission approved at its May 10th meeting, provided for a \$50,000 per quarter distribution per eligible tribe for the three quarters covering the period July 1, 2000 through March 31, 2001. The total funds included in the initial distribution equaled approximately \$10.1 million.

The current report is recommending an additional \$50,000 per quarter distribution per eligible tribe for the three quarters covering the period July 1, 2000 through March 31, 2001. The total funds included in this supplemental distribution equal approximately \$14.8 million. The cumulative amount distributed to each eligible tribe with this distribution would be \$100,000 per quarter per eligible tribe (i.e., up to \$300,000 per eligible tribe for these three quarters if the tribe was eligible for a distribution for all three quarters). The total funds distributed by the initial and the supplemental distribution equal approximately \$24.9 million.

There are currently 108 Federally-recognized tribes in California. There were 105 Federally-recognized California tribes included in the initial report to the Legislature, which was approved at your meeting on May 10, 2001. Since then, we have learned of three additional Federally-recognized California tribes, and have included them in this distribution report: namely, 1) Colorado River Indian Tribes of the Colorado River Indian Reservation (Arizona and California), 2) Fort Mojave Indian Tribe (Arizona, California, and Nevada), and 3) Washoe Tribe (California and Nevada). All three of these tribes are non-gaming, non-compact tribes *in California*. All three of these tribes have lands in at least two States, and are administered through the Bureau of Indian Affairs regional office in Phoenix, Arizona.

*However, two of these tribes (namely, the Colorado River Indian Tribes of the Colorado River Indian Reservation (Arizona and California), and the Fort Mojave Indian Tribe (Arizona, California, and Nevada)) raise an unintended distribution issue. Specifically, under the California Tribal-State Gaming Compact, these two tribes are non-gaming, non-compact tribes in California. However, these tribes have compacts and operational casinos in Arizona, and, as such, are actually compact gaming tribes in Arizona but not in California. As a result, under the California compact, these tribes each appear to be eligible to receive a distribution from the RSTF.*

*Another interesting situation is created by one of the Non-Compact Tribes (namely, the Coyote Valley Tribe). Specifically, this tribe does not have a Compact with the State. As such, this tribe is a Non-Compact tribe and should not be involved in gaming activities, but the tribe is actually actively involved in **illegal** gaming in California, and has filed a lawsuit against the State in Federal court to resolve this issue. As a result, this tribe is not eligible for any distribution.*

**SUMMARY:** *It is recommended that the Commission (1) approve the attached report to the Legislature for a proposed additional \$14.8 million partial, supplemental distribution of the unaudited but apparently legitimate gaming device license fee payments in the RSTF to the 84 eligible non-compact, non-gaming tribes and eligible non-compact, gaming tribes that have submitted the requested information to the Commission (see Attachment #1), (2) indicate that it is neither affirming at this time the number of gaming devices for which license fees may have been paid, nor the manner in which the Compact Tribes calculated their quarterly fee payments, (3) not authorize a distribution at this time to the one tribe that has not provided the requested information, but retain the funds for this tribe's distribution in trust until the tribe provides the requested information and include the retained funds in the next distribution report to the Legislature after the tribe provides the requested information, and (4) retain a fiscally-prudent reserve of approximately \$14.7 million in the RSTF until the bases for the license fee payments and the conflicting license fee payment methodologies are resolved, and until the Commission has complete, audited information on which to base a complete distribution.*

Robert Traverso  
Interim Executive Director

Attachment

**Attachment #1**

**Supplemental Report to Legislature on  
Distribution of Funds from the Revenue Sharing Trust Fund**

May 30, 2001

The Honorable Steve Peace  
Chairman, Joint Legislative Budget Committee  
California State Capitol  
Sacramento, CA 95814

RE: Report on Distribution of Funds from the Indian Gaming Revenue Sharing Trust Fund

Dear Senator Peace:

Item 0855-101-0366 of Chapter 52 of the Statutes of 2000 established a process by which funds held in the Indian Gaming Revenue Sharing Trust Fund (IGRSTF) can be used to augment the \$1,000 amount appropriated by this item for distribution to non-compact tribes. At this time, the California Gambling Control Commission (Commission) has requested approval from the Director of the Department of Finance to make an additional distribution of funds from the IGRSTF for the quarters ended September 30, 2000, December 31, 2000, and March 31, 2001.

Per the statute, a report identifying five items of information was requested to be provided to the Legislature. The information requested follows:

**1. The Methodology for Determining a Non-Compact Tribe**

Per Section 4.3.2(a)(i) of the Tribal-State Gaming Compact (Compact), the term "Compact Tribe" and "Non-Compact Tribe" is defined as:

A "Compact Tribe" is a tribe having a compact with the State that authorizes the Gaming Activities authorized by the Compact. Federally-recognized tribes that are operating fewer than 350 Gaming Devices are "Non-Compact Tribes." Non-Compact Tribes shall be deemed third party beneficiaries of this and other compacts identical in all material respects. A Compact Tribe that becomes a Non-Compact Tribe may not thereafter return to the status of a Compact Tribe for a period of two years becoming a Non-Compact Tribe (sic).

For this additional distribution from the IGRSTF, the Commission used the following procedures as the methodology for determining if a tribe is a Non-Compact Tribe:

- A. Identify all tribes in the State of California that are Federally-recognized based on information obtained from the U. S. Department of Interior, Bureau of Indian Affairs.
- B. Classify all tribes identified in step A as either: 1) Compact Tribes operating 350 or more gaming devices, 2) Non-Compact Tribes as defined by the Compact, or 3) non-compact gaming tribes.
- C. Classify all Non-Compact Tribes identified in part 2) of step B as eligible Non-Compact non-gaming tribes and Non-Compact gaming tribes that have submitted the requested information per the March 22, 2001, letter from the Commission to all Compact Tribes.

D. Prepare a list of Non-Compact Tribes as identified in step C.

**2. A list of the Non-Compact Tribes Identified Based on the Commission’s Methodology**

A list of all Non-Compact Tribes as identified by the methodology identified in item 1 above is attached as Exhibit 1.

**3. The Methodology for Determining the Amount of Revenue Each Compact Tribe is Required to Pay into the Indian Gaming Revenue Sharing Trust Fund**

All Compact Tribes are required to make payments into the IGRSTF in accordance with the terms of the Compact as noted in Section 4.3.2.2(a)(2) and Section 4.3.2.2(e) of the Compact. These sections of the Compact read as follows, respectively:

Sec. 4.3.2.2(a)(2) The Tribe may acquire and maintain a license to operate a Gaming Device by paying into the Revenue Sharing Trust Fund, on a quarterly basis, in the following amounts:

<b>Number of Licensed Devices</b>	<b>Fee Per Device Per Annum</b>
1-350	\$0
351-750	\$900
751-1250	\$1950
1251-2000	\$4350

Sec. 4.3.2.2(e) As a condition of acquiring licenses to operate Gaming Devices, a non-refundable one-time pre-payment fee shall be required in the amount of \$1,250 per Gaming Device being licensed, which fees shall be deposited in the Revenue Sharing Trust Fund....

**4. A Trust Fund Condition Report Including the Amount of Revenue Received From Each Compact Tribe**

A trust fund condition statement for the IGRSTF as of March 31, 2001, is attached as Exhibit 2. A listing of the unaudited amount of revenue received from each Compact Tribe as reported in response to the March 22, 2001, letter from the Commission is attached as Exhibit 3.

**5. The Amount of Funds to be Distributed to Each Non-Compact Tribe**

The amount of additional funds to be distributed to each Non-Compact Tribe is listed in Exhibit 1 that is attached. The amount of additional funds to be distributed is shown in the column entitled “Amount of Additional Funds Recommended to Be Distributed At the May 30, 2001 Commission Meeting”. The amount of the additional partial distribution is equal to \$50,000 for each quarter that a tribe is eligible to receive a distribution for those tribes that were previously recommended to receive a distribution. This is in addition to the \$50,000 for each quarter that a tribe was eligible to receive a distribution for as recommended in the report presented at the

May 10, 2001, commission meeting. Tribes that were not previously listed as receiving a distribution on the May 10, 2001, report are now being recommended to receive \$100,000 for each quarter for which they are eligible to receive a distribution as long as they had responded to the Commission letter to all Compact tribes dated March 22, 2001.

Sincerely,

John Hensley  
Chairman  
California Gambling Control Commission

cc: The Honorable Deirdre Alpert, Chairwoman, Senate Appropriations Committee  
The Honorable Carole Migden, Chairwoman, Assembly Appropriations Committee

**Exhibit 1****Non-Compact Tribes Eligible to Receive a Partial Distribution from the IGRSTF (based on the Commission's Methodology) and the Amount of Funds to be Distributed**

<b>Non-Compact Indian Tribe</b>	<b>Amount of Initial Funds Recommended to Be Distributed At May 10, 2001 Commission Meeting</b>	<b>Amount of Additional Funds Recommended to Be Distributed At May 30, 2001 Commission Meeting</b>	<b>Cumulative Total Funds Recommended to be Distributed</b>
Alturas Rancheria	\$ 0	\$300,000	\$300,000
Augustine Band of Mission Indians	150,000	150,000	300,000
Benton Paiute Reservation	150,000	150,000	300,000
Big Lagoon Rancheria	150,000	150,000	300,000
Big Pine	150,000	150,000	300,000
Big Sandy Band of Western Mono Indians	150,000	150,000	300,000
Bishop Paiute Tribe	0	300,000	300,000
Blue Lake Rancheria	150,000	150,000	300,000
Bridgeport Indian Colony	150,000	150,000	300,000
Buena Vista Rancheria	150,000	150,000	300,000
Cahto Indian Tribe of the Laytonville Rancheria	0	300,000	300,000
Cahuilla Band of Mission Indians	0	300,000	300,000
Campo Band of Mission Indians	150,000	150,000	300,000
Capitan Grande Reservation	150,000	150,000	300,000
Cedarville Rancheria	150,000	150,000	300,000
Chemehuevi Indian Tribe <sup>1</sup>	150,000	150,000	300,000
Chicken Ranch Rancheria <sup>2</sup>	0	0	0
Chico Rancheria	150,000	150,000	300,000
Cloverdale Rancheria	150,000	150,000	300,000
Cold Springs Rancheria	150,000	150,000	300,000
Colorado River Indian Tribes of the Colorado River Indian Reservation, AZ and CA <sup>3</sup>	0	300,000	300,000
Cortina Rancheria	150,000	150,000	300,000
Cuyapaipe Band of Mission Indians	150,000	150,000	300,000
Dry Creek Rancheria	0	300,000	300,000
Elem Indian Colony	150,000	150,000	300,000
Elk Valley Rancheria	0	300,000	300,000

**Exhibit 1 (continued)****Non-Compact Tribes Eligible to Receive a Partial Distribution from the IGRSTF (based on the Commission's Methodology) and the Amount of Funds to be Distributed**

<b>Non-Compact Indian Tribe</b>	<b>Amount of Initial Funds Recommended to Be Distributed At May 10, 2001 Commission Meeting</b>	<b>Amount of Additional Funds Recommended to Be Distributed At May 30, 2001 Commission Meeting</b>	<b>Cumulative Total Funds Recommended to be Distributed</b>
Enterprise Rancheria	150,000	150,000	300,000
Federated Indians of the Graton Rancheria <sup>4</sup>	100,000	100,000	200,000
Fort Bidwell Reservation	150,000	150,000	300,000
Fort Independence Reservation	150,000	150,000	300,000
Fort Mojave Indian Tribe of Arizona, California & Nevada <sup>3</sup>	0	300,000	300,000
Greenville Rancheria	150,000	150,000	300,000
Grindstone Rancheria	150,000	150,000	300,000
Guidiville Rancheria	150,000	150,000	300,000
Hoopa Valley Tribe	150,000	150,000	300,000
Hopland Reservation	150,000	150,000	300,000
Inaja-Cosmit Reservation	150,000	150,000	300,000
lone Band of Miwok Indians	150,000	150,000	300,000
Jamul Indian Village	150,000	150,000	300,000
Karuk Tribe of California	150,000	150,000	300,000
La Jolla Band of Luiseno Indians	0	300,000	300,000
La Posta Band of Mission Indians	150,000	150,000	300,000
Lone Pine Reservation	150,000	150,000	300,000
Los Coyotes Reservation	150,000	150,000	300,000
Lower Lake Rancheria <sup>4</sup>	100,000	100,000	200,000
Lytton Rancheria	150,000	150,000	300,000
Manchester Point Arena Rancheria	0	300,000	300,000
Manzanita Band of Mission Indians	150,000	150,000	300,000
Mesa Grande Band of Mission Indians	150,000	150,000	300,000
Middletown Rancheria Band of Pomo Indians	150,000	150,000	300,000
North Fork Rancheria	150,000	150,000	300,000

**Exhibit 1 (continued)****Non-Compact Tribes Eligible to Receive a Partial Distribution from the IGRSTF (based on the Commission's Methodology) and the Amount of Funds to be Distributed**

<b>Non-Compact Indian Tribe</b>	<b>Amount of Initial Funds Recommended to Be Distributed At May 10, 2001 Commission Meeting</b>	<b>Amount of Additional Funds Recommended to Be Distributed At May 30, 2001 Commission Meeting</b>	<b>Cumulative Total Funds Recommended to be Distributed</b>
Pala Band of Mission Indians	150,000	150,000	300,000
Paskenta Band of Nomlaki Indians	0	300,000	300,000
Pauma/Yuima Band of Mission Indians	150,000	150,000	300,000
Picayune Rancheria	150,000	150,000	300,000
Pinoleville Reservation	150,000	150,000	300,000
Pit River Tribe	150,000	150,000	300,000
Potter Valley Reservation	150,000	150,000	300,000
Quartz Valley Reservation	150,000	150,000	300,000
Quechan Indian Nation <sup>3</sup>	0	300,000	300,000
Ramona Band of Mission Indians	150,000	150,000	300,000
Redwood Valley Rancheria	150,000	150,000	300,000
Resighini Rancheria	150,000	150,000	300,000
Rincon Band of Mission Indians <sup>5</sup>	0	200,000	200,000
Rohnerville Rancheria	150,000	150,000	300,000
Round Valley Reservation	150,000	150,000	300,000
San Pasqual Band of Diegueno Indians	150,000	150,000	300,000
Santa Rosa Band of Mission Indians	150,000	150,000	300,000
Santa Ysabel Band of Mission Indians	150,000	150,000	300,000
Scotts Valley Rancheria	150,000	150,000	300,000
Sheep Ranch Rancheria	150,000	150,000	300,000
Sherwood Valley Rancheria	0	300,000	300,000
Shingle Springs Rancheria	150,000	150,000	300,000
Smith River Rancheria	0	300,000	300,000
Stewarts Point Rancheria	150,000	150,000	300,000
Susanville Indian Rancheria	150,000	150,000	300,000
Table Bluff Reservation	150,000	150,000	300,000

<b>Exhibit 1 (continued)</b>			
<b>Non-Compact Tribes Eligible to Receive a Partial Distribution from the IGRSTF (based on the Commission's Methodology) and the Amount of Funds to be Distributed</b>			
<b>Non-Compact Indian Tribe</b>	<b>Amount of Initial Funds Recommended to Be Distributed At May 10, 2001 Commission Meeting</b>	<b>Amount of Additional Funds Recommended to Be Distributed At May 30, 2001 Commission Meeting</b>	<b>Cumulative Total Funds Recommended to be Distributed</b>
Timba-sha Shoshone Tribe	150,000	150,000	300,000
Torrez-Martinez Desert Cahuilla Indians	150,000	150,000	300,000
Trinidad Rancheria	150,000	150,000	300,000
Tuolumne Rancheria	150,000	150,000	300,000
United Auburn Indian Community	150,000	150,000	300,000
Upper Lake Rancheria	150,000	150,000	300,000
Washoe Tribe of Nevada & California <sup>6</sup>	0	300,000	300,000
Yurok Tribe	150,000	150,000	300,000
<b>Total</b>	<b>\$10,100,000</b>	<b>\$14,800,000</b>	<b>\$24,900,000<sup>7</sup></b>

Footnotes:

1. Multi-state, federally-recognized tribe with gaming in California and less than 350 gaming devices in operation.
2. No distribution is being made to the Chicken Ranch Rancheria because a response to the Commission letter dated March 22, 2001, has not been received as of the date of this report.
3. Multi-state, federally-recognized tribe with gaming in another state.
4. Tribe that was federally-recognized in the second quarter of fiscal year 2000-01.
5. Federally-recognized tribe that qualified as a Non-Compact Tribe for revenue sharing purposes for the first and second quarter of fiscal year 2000-01 and began gaming with 350 or more gaming devices in operation during the third quarter of fiscal year 2000-01.
6. Multi-state, federally-recognized tribe without gaming in another state.
7. The total amount of distribution to each tribe is subject to audit and verification by the Commission. Future distributions may be adjusted for any overpayments or underpayments that may have been made. If a tribe is subsequently determined to be a "Compact Tribe" by definition of the Compact, and is therefore not eligible for future distributions, any overpayments that may be made are subject to refund by a tribe(s) to the Commission.

**EXHIBIT 2**

**CALIFORNIA GAMBLING CONTROL COMMISSION  
INDIAN GAMING REVENUE SHARING TRUST FUND  
FUND CONDITION STATEMENT  
AS OF MARCH 31, 2001**

**ASSETS**

**CASH:**

Cash in State Treasury	\$39,612,434.03
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Total Assets	\$39,612,434.03
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**LIABILITES AND FUND EQUITY**

LIABILITIES	0
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FUND EQUITY	\$39,612,434.03
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Total Liabilities and Fund Equity	\$39,612,434.03
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**Exhibit 3****Unaudited Amount of Revenue Reported by Each Compact Tribe in Response to the March 22, 2001 Commission Letter**

<b>Compact Tribe</b>	<b>Revenue Reported</b>
Agua Caliente Band of Cahuilla Indians	\$1,401,969
Alturas Rancheria	0
Augustine Band of Mission Indians	437,500
Barona Band of Mission Indians	1,611,519
Berry Creek Rancheria	437,500
Big Sandy Rancheria	250,000
Big Valley Rancheria	500,000
Bishop Paiute Tribe	0
Blue Lake Rancheria	0
Buena Vista Rancheria	1,812,500
Cabazon Band of Mission Indians	698,750
Cahto Indian Tribe of the Laytonville Rancheria	0
Cahuilla Band of Mission Indians	125,000
Campo Band	500,000
Chemehuevi Indian Tribe	75,000
Chicken Ranch Rancheria	No Response
Colusa Rancheria	0
Cuyapaipe Band of Mission Indians	1,250,000
Dry Creek Rancheria	1,250,000
Elem Indian Colony	0
Elk Valley Rancheria	0
Hoopa Valley Tribe	0
Hopland Reservation	562,500
Jackson Rancheria	612,500
Jamul Indian Village	0
La Jolla Band of Luiseno Indians	0
Manchester Point Arena Rancheria	0
Manzanita Band of Mission Indians	0
Middletown Rancheria	187,500
Mooretown Rancheria	625,000
Morongo Band of Mission Indians	466,250
Pala Band of Mission Indians	2,062,500
Paskenta Band of Nomlaki Indians	375,000

<b>Exhibit 3 (continued)</b>	
<b>Unaudited Amount of Revenue Reported by Each Compact Tribe in Response to the March 22, 2001 Commission Letter</b>	
<b>Compact Tribe</b>	<b>Revenue Reported</b>
Pauma/Yuima Band of Mission Indians	625,000
Pechanga Band of Mission Indians	833,750
Picayune Rancheria	1,562,500
Pit River Tribe	0
Quechan Indian Nation	0
Redding Rancheria	\$437,500
Resighini Rancheria	0
Rincon Band of Mission Indians	2,062,500
Robinson Rancheria	0
Rohnerville Rancheria	0
Rumsey Rancheria	862,500
San Manuel Band of Mission Indians	1,282,500
San Pasqual Band of Diegueno Indians	2,071,250
Santa Rosa Rancheria	1,910,000
Santa Ynez Band	1,550,000
Sherwood Valley Rancheria	0
Shingle Springs Rancheria	0
Smith River Rancheria	0
Soboba Band of Mission Indians	1,261,250
Susanville Indian Rancheria	0
Sycuan Band of Mission Indians	2,436,213
Table Mountain Rancheria	2,648,188
Trinidad Rancheria	0
Tule River Reservation	435,000
Tuolumne Rancheria	314,250
Twenty-Nine Palms Band of Mission Indians	2,610,563
United Auburn Indian Community	812,500
Viejas Band of Kumeyaay Indians	1,380,050
<b>Total</b>	<b>\$40,336,502<sup>1,2</sup></b>

Footnotes:

1. The total amount of revenue reported above, \$40,336,502, includes payments to the Indian Gaming Revenue Sharing Trust Fund (Fund) that were made by a tribe(s) after the most recent fund condition statement as of March 31, 2001. See Exhibit 2 for a copy of a trust fund condition

statement for the Fund as of March 31, 2001, which is the most recent quarter-end for which a fund condition statement has been prepared.

2. It could not be determined with information available if some of the above payments were made to the Fund through Sides Accountancy Corporation on, or after March 13, 2001.