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GAO

United States
General Accounting Office
Washington, D.C. 20548

General Government Division

B-271663

August 20, 1996

The Honorable Bill Archer
Chairman, Committee on Ways and Means
House of Representatives

Dear Mr. Chairman:

As you requested, this letter presents our preliminary data analysis in respons to your February 14, 1996, request for information on the Indian gaming industry. We agreed to provide you with a profile of the Indian gaming industry on the basis of information we have collected and analyzed to date, including (1) the number of tribes conducting gaming, (2) revenues from gamin facilities, and (3) revenues transferred to the tribes. As we agreed, our final report will include an analysis of the legal issues regarding taxation of Indian gaming revenues and additional information on financial statements not included in this preliminary analysis.

To compile this profile, we reviewed documents provided by the Bureau of Indian Affairs (BIA) and the National Indian Gaming Commission (NIGC), and analyzed the most recently filed (1994 or 1995)[1] audited financial statement of 110 Indian gaming facilities.

RESULTS IN BRIEF

Using NIGC data, we identified 177 tribes that operated 240 gaming facilities as of July 1996. On the basis of our analysis, we determined that the 85 tribes for which financial statements were filed as of May 7, 1996 had total gaming revenues (defined as dollars wagered minus payouts) of about $3.5 billion for 110 gaming facilities. However, of these 110 facilities, the 6 largest accounted for nearly 40 percent of the total gaming revenues. On the basis of our analysis of the financial statements, we determined that about $1.2 billion wer transferred from gaming facilities to 74 of the 85 tribes.

[1]We used the most recently filed financial statement. If the 1995 financial statement had not been filed, we used the 1994 financial statement.

BACKGROUND

The Indian gaming industry has grown dramatically since the early 1980s. To provide a statutory framework for the regulation of Indian gaming, Congress passed the Indian Gaming Regulatory Act of 1988 (IGRA). IGRA established the three following classes of gaming to be regulated by a combination of the tribal governments, state governments, BIA, and NIGC:

- **Class I gaming** consists of social gaming for nominal prizes or ceremonial gaming. Class I gaming is regulated solely by the tribe, and no financial reporting to other authorities is required.

- **Class II gaming** includes such games as bingo, pull-tabs, and punch-boards (electronic or nonelectronic). Tribes can only conduct class II games that are legal under state law, and are regulated by the tribes and the NIGC.

- **Class III gaming** consists of all other forms of gaming, including casino games, slot machines, and pari-mutuel betting.[2]

Tribes are required to obtain state, NIGC, and BIA approval to establish and operate class III gaming facilities. In order to operate class III facilities, IGRA requires that tribes and states negotiate a tribal-state compact. The Secretary of the Interior is authorized to approve any tribal-state compact. The Secretary has delegated this authority to BIA. The tribal-state compact is an agreement that may include provisions concerning standards for the operation and maintenance of the gaming facility, the application of laws and regulations of the tribe or the state that are related to the licensing and regulation of the gaming activity, and the assessment by the state of amounts necessary to defray the costs of regulating the gaming activity. Further, all class II and III gaming operations on Indian lands are required to submit copies of their annual financial statement audits to the NIGC.[3]

IGRA limits how net revenues--defined as gross gaming revenues minus prizes and gaming related operating expenses (not including management fees)--from Indian gaming facilities can be used. Specifically, net revenues must be used for

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[2]Pari-mutuel betting is generally considered to include on-track, off-track, and inter-track betting on horse racing, dog racing, and Jai-alai.

[3]See 25 CFR § 571.13.

tribal, governmental, or charitable purposes. However, tribes can distribute a portion of the net revenues directly to tribal members, provided that they have a revenue allocation plan (RAP) approved by BIA. A RAP describes how tribes plan to allocate gaming revenues among various governmental, educational, and charitable projects, including direct payments to tribal members.

SCOPE AND METHODOLOGY

To determine the number of tribes with class II and class III gaming facilities, we reviewed documents provided by NIGC identifying all tribes with gaming operations as of July 16, 1996. To develop a comprehensive list of gaming tribes and facilities, NIGC has attempted to contact 337 of the 557 federally recognized Indian tribes, and, as of July 16, 1996, they have contacted 320 tribes.[4]

Information on the level of class I gaming was not readily available. We considered facilities that had tribal-state compact agreements as class III facilities. Class III facilities may also operate class II games. Those facilities that did not have tribal-state compacts were considered as class II facilities. According to NIGC officials, some of the revenues in these facilities may be generated from class III games while the tribes are in the process of meeting the requirements of IGRA. (A list of tribes and their reported gaming facilities is included in enclosure I.)

To analyze information on revenues, we used data contained in the most recent audited financial statements submitted to NIGC as of May 7, 1996, for either 1994 or 1995. For this time frame, NIGC had 90 financial statements from 85 tribes that included reports on 110 facilities. (Nine statements included reports containing aggregated data on more than one gaming facility.) Of the 90 statements, 25 were for 1994, and 65 statements were for 1995. Further, 83 of the 90 were independently audited with no qualifications covering 95 facilities, and 7 had qualifications covering 15 facilities.[5] According to NIGC, these financial statements represented all statements filed with NIGC for 1994 or 1995. We also

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[4]NIGC attempted to contact all tribes except for those tribes in Alaska, where they attempted to contact only those tribes that were known to be attempting to open gaming facilities.

[5]Financial statements were considered to have qualifications if the auditor would not, or could not give an opinion on the quality of the financial information in any portion of the statement.

reviewed NIGC financial statement files to ensure we had received all statements filed.

The data in this letter only represent those 110 gaming facilities that have filed financial statements and cannot be extrapolated to account for those that did not file. According to information provided by NIGC officials, financial statements for 83 gaming facilities (71 of which are authorized to conduct class III gaming) have not been filed as of July 16, 1996 as required by law. Also, another 24 gaming facilities (16 are class III) have filed financial statements after May 7, 1996, but are not included in our analysis. Finally, the remaining 23 known gaming facilities (17 of which are authorized to conduct class III gaming) were not required to file financial statements because they had not been operating for a year. (A list of the 85 tribes that filed financial statements and the corresponding 110 gaming facilities is included in enclosure II.)

For those facilities included in the filed statements, we extracted information that allowed us to determine gaming revenues, total revenues, and net income. We used the Audit and Accounting Guide: Audits of Casinos, published by the American Institute of Certified Public Accountants, and discussions with industry experts as guidance to help us decide which data to extract from the financial statements. Gaming revenues are total dollars wagered less payouts. Total revenues are gaming revenues plus all other revenues generated by the gaming facility, which includes such items as concessions, hotels, and interest income. Net income is total revenues minus all costs and expenses, which includes such items as operating expenses, management fees, and the interest portion of debt payments.[6]

To determine the amounts transferred to tribes, we analyzed information contained in the 90 audited financial statements. To determine the amounts distributed to individual tribal members, we analyzed information in RAPs submitted to BIA and contacted the tribes but were generally advised by tribal officials that this information could not be released to us.

We conducted our review from February 1996 through July 1996 in accordance with generally accepted government auditing standards. We requested comments

[6]Under generally accepted accounting principles, only the interest expense portion of the total monthly debt payment is included in the net income figure.

on a draft of this letter from the Secretary of the Interior and the Chairman of NIGC or their designees.

PROFILE OF THE INDIAN GAMING INDUSTRY

Tribes Operating Gaming Facilities

According to information provided by NIGC, 177 of the 557 Indian tribes officially recognized by the United States were operating a total of 240 gaming facilities as of July 1996. An additional 41 tribes are authorized to operate gaming facilities but had not opened any as of July 1996.

Revenues From Gaming Operations

The results of our analysis of total revenues, including gaming revenues and other revenues, costs and expenses, and net income for the 110 facilities for which financial statements were filed are presented in table 1. Total gaming revenues were about $3.5 billion, with a median of $4.6 million for class II operations, and about $14.4 million for class III operations. Our analysis showed that total revenues were about $3.8 billion, and net income was $1.5 billion. About 81 percent of the facilities generated less than $20 million in net income. Ten facilities showed a loss. We found that class III facilities accounted for a large majority of gaming revenues, total revenues, and net income.

Table 1: Revenues, Costs and Expenses, and Net Income for Class II and III Indian Gaming Facilities

Dollars in millions

	Class II	Percentage of total	Class III	Percentage of total	Total
Gaming revenues	$426	12.2%	$3,073	87.8%	$3,499
Other revenues	35	13.3	229	86.7	264
Total revenues	**$461**	**12.3%**	**$3,302**	**87.7%**	**$3,763**
Costs and expenses	284	12.6	1,967	87.4	2,251
Net income	$177	11.7%	$1,334	88.2%	$1,511

Note 1: Sixty-five of the 90 financial statements we analyzed were for 1995, and the remaining 25 were for 1994.

Note 2: Percentages may not total 100 due to rounding.

Source: GAO analysis of the most recently filed financial statements for gaming facilities that were filed with NIGC as of May 7, 1996.

Table 2 shows total revenues, gaming revenues, other revenues, costs and expenses, and net income as a percentage of total revenues. Gaming revenues accounted for 93 percent of total revenues, indicating that revenues from other sources, such as concessions and hotels, were minimal.

Table 2: Gaming and Other Revenues, Costs and Expenses, and Net Income as a Percentage of Total Revenues for Class II and III Indian Gaming Facilities

	Percentage of class II total revenues	**Percentage of class III total revenues class III total revenues**	**Percentage of total revenues**
Gaming revenues	92.4%	93.1%	93%
Other revenues	7.6	6.9	7
Total revenue	**100%**	**100%**	**100%**
Costs and expenses	61.6	59.6	59.8
Net income	**38.4%**	**40.4%**	**40.2%**

Note: Sixty-five of the 90 financial statements we analyzed were for 1995, and the remaining 25 were for 1994.

Source: GAO analysis of the most recently filed financial statements for gaming facilities that were filed with NIGC as of May 7, 1996.

Table 3 shows that Indian casinos (class III gaming) accounted for about 16 percent, or about $3 billion, of all casino revenues nationwide in 1994, according to estimates by Gaming and Wagering Business[7]. Comparatively, it estimated Nevada and New Jersey/Atlantic City casinos generated $6.8 and $3.4 billion in gaming revenues in 1994, respectively.

[7]Gaming and Wagering Business, a trade publication, uses a variety of sources of information on Indian gaming facilities (including newspaper articles, calculations based on estimates of facility size, levels of customer traffic, and occasionally financial results) to develop their estimates of gaming revenues. We did not verify the accuracy of any of their estimates or data sources.

Table 3: Estimated Gaming Revenues for Casinos, 1993 and 1994

Dollars in billions

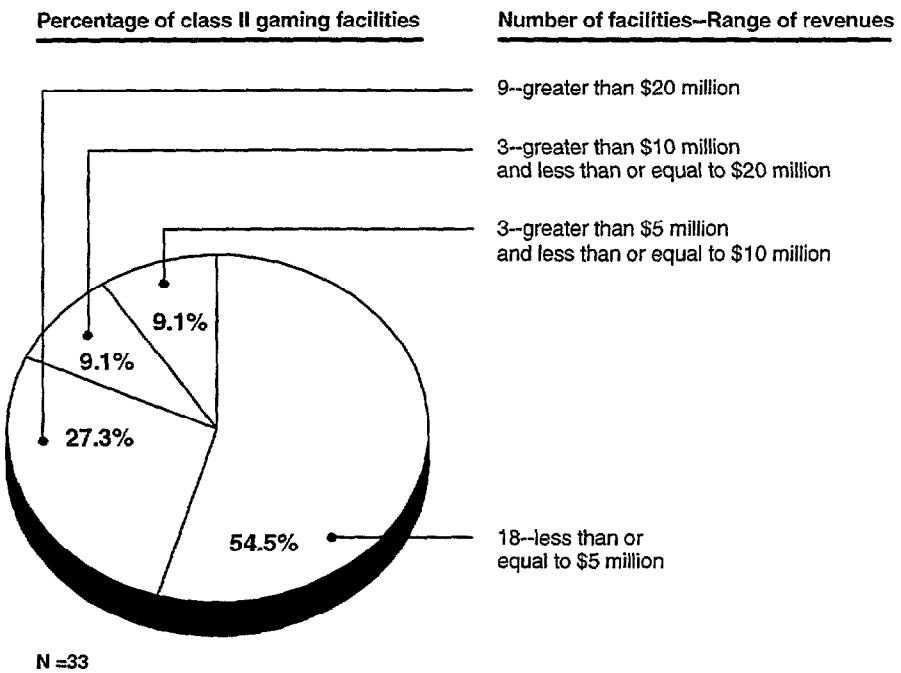
	1993 Gaming revenues	Percentage of total	1994 Gaming revenues	Percentage of total
Nevada	$6.1	41.5%	$6.8	37.0%
New Jersey/Atlantic City	3.3	22.4	3.4	18.5
Indians (Class III)	2.2	15.0	3.0	16.3
Riverboats	1.5	10.2	3.3	17.9
Other	1.7	11.6	1.9	10.3
Total	**$14.7**	**100.0%**	**$18.4**	**100.0%**

Note: Columns may not add due to rounding.

Source: Gaming and Wagering Business (Aug. 1994 and 1995).

The results of our analysis of the Indian gaming revenues of reported class II facilities are presented in figure 1. Of the 33 class II facilities, 18, or nearly 55 percent, generated $5 million or less in gaming revenues.

Figure 1: Percentage of Indian Gaming Class II Facilities by Range of Revenues

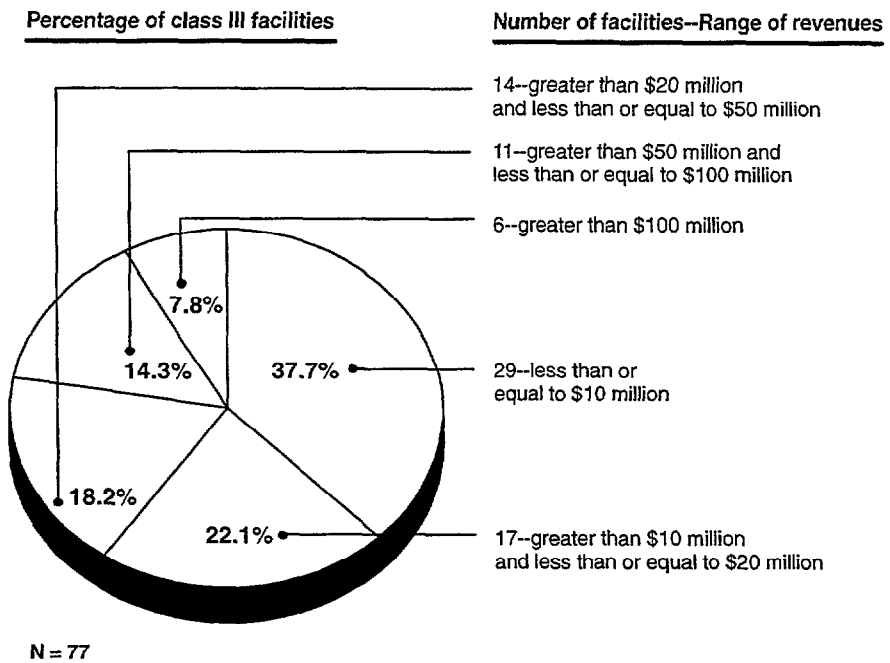


Source: GAO analysis of the most recently filed (1994 or 1995) financial statements for class II gaming facilities submitted to NIGC as of May 7, 1996.

The results of our analysis of the Indian gaming revenues for class III facilities are presented in figure 2. Of the 77 class III gaming facilities, 46, or nearly 60 percent, generated $20 million or less. Further, the six largest class III facilities[8] (7.8 percent of all 77 class III facilities) generated about $1.4 billion in gaming revenues--about 45 percent of all class III gaming revenues.

[8]Those facilities that generated more than $100 million in gaming revenues.

Figure 2: Percentage of Indian Gaming Class III Facilities by Range of Revenues



Note: Percentages do not total 100 due to rounding.

Source: GAO analysis of the most recently filed (1994 or 1995) financial statements for class III gaming facilities submitted to NIGC as of May 7, 1996.

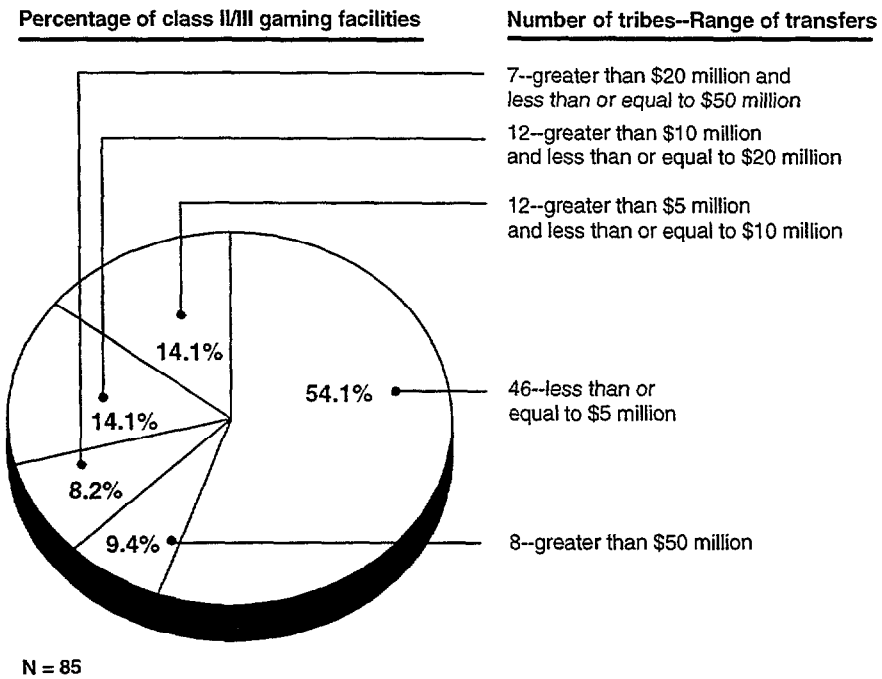
Transfers to Tribes

The results of our analysis of the transfers to tribes are presented in figure 3. Our analysis showed that 74 of the 85 tribes received about $1.2 billion from gaming facilities, ranging from about $17,000 to more than $100 million. The remaining 11 tribes did not receive transfers from their gaming facilities, based on our analysis of the financial statements. More than two-thirds of the 85 tribes received $10 million or less from gaming facilities. Transfers to the tribe may not

have occurred for several reasons, for example, if the facility did not have positive net revenues for the year, or if net revenues were retained by the gaming facility. About $300 million were retained by the gaming facilities.

Our analysis of the distributions to tribal members, as reported in the RAPs, showed that 34 of the reported 177 tribes with gaming facilities were approved by BIA to distribute a portion of their net revenues directly to tribal members. The proportion of net revenues to be distributed directly to members ranged from 2 percent to 69 percent of the net revenues transferred to the tribes from their gaming facilities.

Figure 3: Percentage of Indian Gaming Class II and III Facilities by Dollars Transferred to Tribes



Note: Percentages do not total 100 due to rounding.

Source: GAO analysis of the most recently filed financial statements for gaming facilities submitted to NIGC for either 1994 or 1995.

AGENCY COMMENTS

On July 15 and July 17, 1996, we discussed a draft of this letter with representatives of BIA and NIGC, respectively. They generally agreed with the presentation of the data in the report, and provided some technical and clarifying comments that we have incorporated where appropriate.

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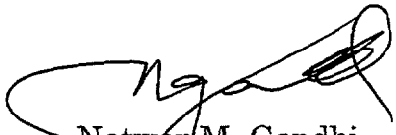
As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until thirty days from the date of this letter. At that time, we will send copies of this letter to the Ranking Minority Member, House Ways and Means Committee; the Senate Finance Committee Chairman and Ranking Minority Member; the Assistant Secretary for Indian Affairs, Department of the Interior; the Chairman of the National Indian Gaming Commission; and other interested parties. We will also make copies available to others upon request.

Major contributors to this letter were Harriet Ganson, Bryon Gordon, Nilsa Perez, and Carrie Watkins. If you have any questions or we can be of further assistance, please call me at (202) 512-9044.

Sincerely yours,



Natwar M. Gandhi
Associate Director, Tax Policy
and Administration Issues

Enclosures - 2

TRIBES AND KNOWN GAMING OPERATIONS AS OF JULY 1996

Tribe	Name of operation	State
Absentee-Shawnee Tribe of Oklahoma	Thunderbird Entertainment Center	OK
Agua Caliente Band of Cahuilla Indians	Spa Casino	CA
Ak Chin Indian Community	Harrah's Ak-Chin Casino	AZ
Apache Tribe of Oklahoma	Na-I-Sha Games	OK
Assiniboine and Sioux Tribes of the Fort Peck Reservation	Silver Wolf Casino	MT
Auberry Big Sandy Rancheria	Mono Wind Casino	CA
Bad River Band of Lake Superior Chippewa Indians	Bad River Casino	WI
Barona Band of Mission Indians	Barona Casino	CA
Bay Mills Indian Community	Kings Club Casino and Lounge	MI
Bay Mills Indian Community	Bay Mills Indian Bingo	MI
Bay Mills Indian Community	Bay Mills Indian Casino	MI
Big Pine Paiute Tribe of the Owens Valley	Sierra Spring Casino	CA
Big Valley Rancheria of Pomo Indians	Konocti Vista Casino and Bingo	CA
Bishop Paiute Tribe	Paiute Palace Casino	CA
Bois Forte Band of Chippewas	Fortune Bay Casino	MN
Bridgeport Indian Colony	Ki-Ba Casino	CA
Cabazon Band of Mission Indians	Fantasy Springs Casino	CA
Chemehuevi Indian Tribe	Havasu Landing Resort	CA
Cherokee Nation of Oklahoma	Cherokee Nation Outpost-West Siloam Springs	OK
Cherokee Nation of Oklahoma	Cherokee Nation Outpost-Catoosa	OK
Cherokee Nation of Oklahoma	Cherokee Nation Outpost-Roland	OK
Cheyenne River Sioux Tribe	Cheyenne River Sioux Tribe Bingo	SD

Tribe	Name of operation	State
Cheyenne and Arapaho Tribes of Oklahoma	Cheyenne and Arapaho Bingo-Clinton	OK
Cheyenne and Arapaho Tribes of Oklahoma	Cheyenne and Arapaho Bingo-Watonga	OK
Cheyenne and Arapaho Tribes of Oklahoma	Lucky Star Bingo	OK
Chickasaw Nation of Oklahoma	Touso Ishto Gaming Center	OK
Chickasaw Nation of Oklahoma	Sulphur Gaming Center	OK
Chickasaw Nation of Oklahoma	Goldsby Gaming Center	OK
Chickasaw Nation of Oklahoma	Ada Gaming Center	OK
Chicken Ranch Band of Me-Wuk Indians	Chicken Ranch Casino	CA
Chippewa Cree Tribe of the Rocky Boy's Reservation	4 C's Cafe & Casino	MT
Chitimacha Tribe of Louisiana	Cypress Bayou Casino	LA
Choctaw Nation of Oklahoma	Choctaw High Stakes Bingo-Arrowhead	OK
Choctaw Nation of Oklahoma	Choctaw High Stakes Bingo-Durant	OK
Choctaw Nation of Oklahoma	Choctaw High Stakes Bingo-Idabel	OK
Choctaw Nation of Oklahoma	Choctaw High Stakes Bingo-Pocola	OK
Citizen Band Potawatomi Indians of Oklahoma	Firelake Entertainment Center	OK
Cocopah Indian Tribe	Cocopah Bingo and Casino	AZ
Coeur d'Alene Tribe	Coeur d'Alene Tribal Bingo	ID
Colorado River Indian Tribe	Blue Water Casino	AZ
Colusa Band of Wintun Indians	Colusa Indian Bingo	CA
Comanche Indian Tribe	Comanche Nation Games	OK
Confederated Tribes of the Chehalis Reservation	Chehalis Tribal Lucky Eagle Casino	WA
Confederated Tribes of the Colville Reservation	Colville Tribal Bingo	WA
Confederated Tribes of the Grande Ronde Indian Community	Spirit Mountain Gaming, Inc.	OR

Tribe	Name of operation	State
Confederated Tribes of the Siletz Indian Reservation	Chinook Winds	OR
Confederated Tribes of the Umatilla Indian Reservation	Wild Horse Gaming Resort	OR
Confederated Tribes of the Warm Springs Reservation	Indian Head Gaming Center	OR
Coquille Indian Tribe	The Mill Casino	OR
Coushatta Tribe of Louisiana	Grand Casino Coushatta	LA
Cow Creek Band of Umpqua Indians	Cow Creek Indian Gaming Center	OR
Coyote Valley Band of Pomo Indians	Shodakai Coyote Valley Casino	CA
Crow Creek Sioux Tribe	Crow Creek Bingo Hall	SD
Crow Creek Sioux Tribe	Lode Star Casino	SD
Crow Indian Tribe	Little Bighorn Casino	MT
Delaware Tribe of Western Oklahoma	Gold Nugget Games	OK
Devils Lake Sioux Tribe	Dakotah Bingo Palace	ND
Devils Lake Sioux Tribe	Dakotah Sioux Casino	ND
Eastern Band of Cherokee Indians	TeePee Village Casino	NC
Eastern Band of Cherokee Indians	Tribal Bingo	NC
Eastern Band of Cherokee Indians	Tribal Casino	NC
Eastern Shawnee Tribe of Oklahoma	Border Town Bingo and Casino	MO
Flandreau Santee Sioux Tribe	Royal River Casino, Inc.	SD
Fond du Lac Reservation	Fond du Luth Casino	MN
Fond du Lac Reservation	Black Bear Casino	MN
Forest County Potawatomi Community	Potawatomi Bingo	WI
Forest County Potawatomi Community	Northern Lights Casino	WI
Fort McDowell Mohave-Apache Indian Community	Fort McDowell Gaming Center	AZ
Fort Mojave Tribe	Spirit Mountain Casino	CA
Gila River Indian Community	Gila River Gaming Enterprises, Inc.	AZ

Tribe	Name of operation	State
Gila River Indian Community	Wild Horse Pass	AZ
Grand Portage Band of Chippewa Indians	Grand Portage Casino	MN
Grand Traverse Band of Ottawa/Chippewa Indians	Super Gaming Palace	MI
Grand Traverse Band of Ottawa/Chippewa Indians	Leelanau Sands Casino	MI
Grand Traverse Band of Ottawa/Chippewa Indians	Carribean Stud Poker	MI
Hannahville Indian Community	Chip-in Casino	MI
Hannahville Indian Community	Hannahville Bingo	MI
Ho-Chunk Nation	Ho-Chunk Bingo	WI
Ho-Chunk Nation	Ho-Chunk Casino	WI
Ho-Chunk Nation	Majestic Pines Bingo	WI
Ho-Chunk Nation	Majestic Pines Casino	WI
Ho-Chunk Nation	Rainbow Bingo	WI
Ho-Chunk Nation	Rainbow Casino	WI
Hoopa Valley Tribe	Lucky Bear Casino	CA
Iowa Tribe of Kansas and Nebraska	Iowa Tribe Party Games	KS
Iowa Tribe of Oklahoma	Cimarron Bingo Casino	OK
Jackson Rancheria Band of Miwok Indians	Jackson Indian Bingo and Casino	CA
Jamestown S'Klallam Tribe	Seven Cedars Casino	WA
Jicarilla Apache Tribe	Apache Nugget Casino	NM
Jicarilla Apache Tribe	Vigil Family Enterprises	NM
Kaibab Band of Paiute Indians	Pipe Spring Casino	AZ
Kaw Nation of Oklahoma	Kaw Tribal Bingo	OK
Keweenaw Bay Indian Community	Ojibwa Casino and Resort	MI
Keweenaw Bay Indian Community	Senior's Bingo	MI
Keweenaw Bay Indian Community	Youth Bingo	MI

Tribe	Name of operation	State
Kickapoo Nation in Kansas	Golden Eagle Casino	KS
Kickapoo Nation in Kansas	Kickapoo High Stakes Bingo	KS
Kickapoo Traditional Tribe of Texas	Lucky Eagle Casino	TX
Kiowa Tribe of Oklahoma	Kiowa Bingo	OK
Klawock Cooperative Association	Klawock Coop Association Bingo	AK
Kootenai Tribe of Idaho	Kootenai River Inn and Casino	ID
Lac Courte Oreilles Band of Lake Superior Chippewas	Lac Courte Oreilles Casino	WI
Lac du Flambeau Band of Lake Superior Chippewa Indians	Lake of the Torches Casino	WI
Lac du Flambeau Band of Lake Superior Chippewa Indians	Lac du Flambeau Band Bingo	WI
Lac Vieux Desert Band of Lake Superior Chippewa Indians	Lac Vieux Desert Casino	MI
Lake Miwok Indian Nation of the Middletown Rancheria	Twin Pine Casino	CA
Leech Lake Band of Chippewa Indians	Northern Lights Casino	MN
Lower Brule Sioux Tribe	Golden Buffalo Casino & Resort	SD
Lower Elwha S'Klallam Tribe	Lower Elwha Bingo	WA
Lower Sioux Indian Community	Jackpot Junction Casino	MN
Lummi Nation	Lummi Casino	WA
Makah Indian Tribe of the Makah Indian Reservation	Makah Bingo	WA
Mashantucket Pequot Tribe	Foxwoods Resort Casino	CT
Menominee Indian Tribe of Wisconsin	Menominee Tribal Bingo	WI
Menominee Indian Tribe of Wisconsin	Crystal Palace Casino	WI
Menominee Indian Tribe of Wisconsin	Menominee Nation Casino	WI
Mescalero Apache Tribe	Inn of the Mountain Gods	NM
Metlakatla Indian Community	Metlacatla Indian Community Bingo	AK
Miccosukee Tribe of Indians	Miccosukee Indian Bingo	FL

Tribe	Name of operation	State
Mille Lacs Band of Chippewa Indians	Grand Casino Hinckley	MN
Mille Lacs Band of Chippewa Indians	Grand Casino Mille Lacs	MN
Mississippi Band of Choctaw Indians	Silver Star Hotel and Casino	MS
Moapa Band of Paiutes	Moapa Tribal Enterprises	NV
Mooretown Rancheria	Mooretown Rancheria Casino	CA
Morongo Band of Mission Indians	Casino Morongo	CA
Muckleshoot Indian Tribe	Muckleshoot Indian Casino	WA
Muscogee (Creek) Nation	Creek Nation Muscogee Bingo	OK
Muscogee (Creek) Nation	Creek Nation Okmulgee Bingo	OK
Muscogee (Creek) Nation	Creek Nation Holdenville Bingo	OK
Muscogee (Creek) Nation	Creek Nation Tulsa Bingo	OK
Muscogee (Creek) Nation	Bristow Indian Community Bingo	OK
Muscogee (Creek) Nation	Checotah Community Indian Bingo	OK
Nez Perce Tribe	E-Ye-Ye Bingo	ID
Nisqually Indian Tribe	Nisqually Indian Bingo	WA
Nooksack Indian Tribe	Nooksack River Casino	WA
Northern Arapaho Tribe of the Wind River Indian Reservation	789 Bingo	WY
Northern Cheyenne Tribe	Northern Cheyenne Social Club	MT
Oglala Sioux Tribe	Prairie Wind Casino	SD
Oglala Sioux Tribe	Children's Village Bingo	SD
Omaha Tribe of Nebraska	Casino Omaha	NE
Oneida Nation of New York	Turning Stone Casino	NY
Oneida Tribe of Indians of Wisconsin	Class II Gaming Operations	WI
Osage Nation	Osage Nation Bingo at Hominy	OK
Pascua Yaqui Tribe of Arizona	Casino of the Sun	AZ
Pit River Tribe	Pit River Casino	CA
Poarch Band of Creek Indians	Creek Bingo Palace	AL

Tribe	Name of operation	State
Ponca Tribe of Oklahoma	Ponca Tribal Bingo	OK
Port Gamble S'Klallam Tribe	Little Boston Bingo	WA
Prairie Band Potawatomi	Potawatomi Bingo	KS
Prairie Island Indian Community	Treasure Island Casino and Bingo	MN
Pueblo of Acoma	Sky City Casino	NM
Pueblo of Isleta	Isleta Gaming Palace	NM
Pueblo of Pojoaque	Pojoaque Casino	NM
Pueblo of Pojoaque	Cities of Gold Casino	NM
Pueblo of San Felipe	Casino Hollywood	NM
Pueblo of San Juan	San Juan Pueblo Video Bingo	NM
Pueblo of Sandia	Casino Sandia	NM
Pueblo of Santa Ana	Star Casino	NM
Pueblo of Taos	Taos Slot Room	NM
Pueblo of Tesuque	Tesuque Pueblo Bingo	NM
Puyallup Tribe of Indians	Microdome, Inc.	WA
Puyallup Tribe of Indians	Puyallup Bingo Palace	WA
Puyallup Tribe of Indians	BJ's Enterprises, Inc.	WA
Puyallup Tribe of Indians	Tribal Sitty Hall	WA
Red Cliff Band of Lake Superior Chippewas	Isle Vista Casino	WI
Red Lake Band of Chippewa Indians	River Road Casino	MN
Red Lake Band of Chippewa Indians	Lake of the Woods Casino	MN
Red Lake Band of Chippewa Indians	Red Lake Casino	MN
Redding Rancheria	Win River Bingo Casino	CA
Robinson Rancheria of Pomo Indians	Robinson Rancheria Bingo and Casino	CA
Rosebud Sioux Tribe	Rosebud Casino	SD
Rumsey Indian Rancheria	Cache Creek Indian Bingo and Casino	CA
Sac & Fox Nation of Oklahoma	Foxfire Bingo Casino, Inc.	OK

Tribe	Name of operation	State
Sac & Fox Tribe of Mississippi in Iowa	Meskwaki Bingo and Casino	IA
Saginaw Chippewa Indian Tribe	Soaring Eagle Casino	MI
San Carlos Apache Tribe	Apache Gold Casino	AZ
San Manuel Band of Mission Indians	San Manuel Mission Indian Casino	CA
Santa Rosa Band of Tachi Indians Rancheria	The Palace Bingo	CA
Santa Ynez Band of Mission Indians	Santa Ynez Chumash Casino	CA
Sault Ste. Marie Tribe of Chippewa Indians	Kewadin Shores Casino	MI
Sault Ste. Marie Tribe of Chippewa Indians	Vegas Kewadin Bingo	MI
Sault Ste. Marie Tribe of Chippewa Indians	Vegas Kewadin Casino	MI
Seminole Nation of Oklahoma	Seminole Nation Bingo	OK
Seminole Tribe	Brighton Seminole Bingo	FL
Seminole Tribe	Seminole Bingo of Tampa	FL
Seminole Tribe	Hollywood Seminole Gaming	FL
Seminole Tribe	Seminole Bingo Palace - Immokalee	FL
Seneca Nation of Indians	Bingo Allegany	NY
Seneca Nation of Indians	Bingo Cattaraugus	NY
Seneca-Cayuga Tribe of Oklahoma	Seneca-Cayuga Bingo	OK
Shakopee Mdewakanton Sioux Community	Mystic Lake Casino	MN
Shakopee Mdewakanton Sioux Community	Little Six, Inc.	MN
Sherwood Valley Rancheria	Black Hart Casino	CA
Shoshone-Bannock Tribes (Fort Hall)	Shoban Casino	ID
Sisseton-Wahpeton Sioux Tribe	Dakota Sioux Casino	SD
Sisseton-Wahpeton Sioux Tribe	Veterans' Memorial Recreation Center	SD
Smith River Rancheria	Smith River Lucky 7 Casino	CA

Tribe	Name of operation	State
Soboba Band of Mission Indians	Legends Casino	CA
Sokaogon Chippewa Community	Mole Lake Bingo	WI
Sokaogon Chippewa Community	Grand Royale	WI
Sokaogon Chippewa Community	Regency Resort	WI
Southern Ute Indian Tribe	Sky Ute Lodge and Casino	CO
Spokane Tribe of Indians	Spokane Indian Bingo	WA
Squaxin Island Tribe	Little Creek Casino	WA
St. Croix Chippewa Indians of Wisconsin	Hole in the Wall Casino	WI
St. Croix Chippewa Indians of Wisconsin	St. Croix Casino	WI
St. Regis Mohawk Tribe	St. Regis Bingo Palace	NY
Standing Rock Sioux Tribe	Bear Soldier Jackpot Bingo	ND
Standing Rock Sioux Tribe	Prairie Knights Casino	ND
Standing Rock Sioux Tribe	Grand River Casino	ND
Stockbridge-Munsee Community	Mohican North Star Casino	WI
Suquamish Tribe	Suquamish Casino	WA
Susanville Indian Rancheria	Northern Lights Casino	CA
Swinomish Indian Tribal Community	Swinomish Indian Bingo	WA
Sycuan Band of Mission Indians	Sycuan Gaming Center	CA
Table Mountain Rancheria	Table Mountain Rancheria Casino and Bingo	CA
Temecula Band of Luiseno Mission Indians	Pechanga Entertainment Center	CA
Thlopthlocco Tribal Town	Thlopthlocco Bingo	OK
Three Affiliated Tribes of the Fort Berthold Reservation	Four Bears Casino and Lodge	ND
Tohono O'odham Nation	Desert Diamond Casino	AZ
Tohono O'odham Nation	Papago Bingo	AZ
Tonto Apache Tribe	Mazatzal Casino	AZ

Tribe	Name of operation	State
Trinidad Rancheria	Cher-Ae Heights Bingo and Casino	CA
Tulalip Tribes of Washington	Tulalip Casino	WA
Tunica-Biloxi Indian Tribe of Louisiana	Grand Casino Avoyelles	LA
Turtle Mountain Band of Chippewa Indians	Turtle Mountain Chippewa Casino	ND
Twenty Nine Palms Band of Mission Indians	Spotlight 29	CA
United Keetoowah Band of Cherokee Indians	Keetoowah Bingo	OK
Upper Sioux Community	Firefly Creek Casino	MN
Upper Skagit Indian Tribe	Harrah's Skagit Valley Casino	WA
Ute Mountain Ute Tribe	Ute Mountain Casino	CO
Viejas Band of Mission Indians	Viejas Casino and Turf Club	CA
White Earth Band of Chippewa Indians	Golden Eagle Bingo	MN
White Earth Band of Chippewa Indians	Shooting Star Casino	MN
White Mountain Apache Tribe	Hon-Dah Casino	AZ
Winnebago Tribe of Nebraska	Winna Vegas Casino	NE
Yankton Sioux Tribe	Fort Randall Casino/Hotel	SD
Yavapai Apache Tribe	Cliff Castle Casino	AZ
Yavapai-Prescott Indian Tribe	Yavapai-Prescott Class II Gaming	AZ
Yavapai-Prescott Indian Tribe	Bucky's Casino	AZ

Source: GAO analysis of NIGC list of gaming facilities as of July 1996 and audited financial statements filed with NIGC.

TRIBES THAT FILED AUDITED FINANCIAL STATEMENTS WITH NIGC FOR FISCAL YEARS 1995 OR 1994, AND THEIR OPERATIONS

Tribe	Name of operation	State
Agua Caliente Band of Cahuilla Indians	Spa Casino	CA
Ak Chin Indian Community	Harrah's Ak-Chin Casino	AZ
Bay Mills Indian Community	Bay Mills Bingo	MI
Bay Mills Indian Community	Kings Club Casino	MI
Big Valley Rancheria of Pomo Indians	Konocti Vista Casino and Bingo	CA
Cabazon Band of Mission Indians	Cabazon Bingo Inc.	CA
Cherokee Nation of Oklahoma	Cherokee Nation Outpost	OK
Cheyenne and Arapaho Tribes of Oklahoma	Lucky Star Bingo	OK
Chicken Ranch Band of Me-Wuk Indians	Chicken Ranch Bingo	CA
Chitimacha Tribe of Louisiana	Cypress Bayou Casino	LA
Citizen Band Potawatomi Indians of Oklahoma	Potawatomi Tribal Bingo	OK
Cocopah Indian Tribe	Cocopah Bingo and Casino	AZ
Colorado River Indian Tribes	Blue Water Casino	AZ
Comanche Tribe	Comanche Nation Games	OK
Confederated Tribes of the Grande Ronde Indian Community	Spirit Mountain Gaming	OR
Confederated Tribes of the Umatilla Indian Reservation	Wild Horse Gaming Resort	OR
Confederated Tribes of the Warm Springs Reservation of Oregon	Warm Springs Gaming Enterprise	OR
Coushatta Tribe of Louisiana	Grand Casino Coushatta	LA
Cow Creek Band of Umpqua Indians	Cow Creek Indian Bingo	OR
Crow Indian Tribe	Little Bighorn Casino	MT
Eastern Band of Cherokee Indians	Tribal Bingo	NC
Eastern Band of Cherokee Indians	Tribal Casino	NC

Tribe	Name of operation	State
Eastern Band of Cherokee Indians	TeePee Village Casino	NC
Eastern Shawnee Tribe of Oklahoma	Eastern Shawnee Tribal Bingo	OK
Flandreau Santee Sioux Tribe	Royal River Casino	SD
Forest County Potawatomi Community	Potawatomi Bingo	WI
Forest County Potawatomi Community	Northern Lights Casino	WI
Fort McDowell Mohave-Apache Indian Community	Fort McDowell Gaming Center	AZ
Fort Mojave Tribal Council	Spirit Mountain Casino Enterprise Fund	AZ
Gila River Indian Community	Gila River Gaming Enterprises	AZ
Grand Portage Band of Chippewa Indians	Grand Portage Casino	MN
Grand Traverse Band of Ottawa/Chippewa Indians	Leelanau Sands Casino	MI
Grand Traverse Band of Ottawa/Chippewa Indians	Super Gaming Palace	MI
Grand Traverse Band of Ottawa/Chippewa Indians	Carribean Stud Poker	MI
Ho-Chunk Nation	Ho-Chunk Bingo	WI
Ho-Chunk Nation	Rainbow Bingo	WI
Ho-Chunk Nation	Majestic Pines Bingo	WI
Ho-Chunk Nation	Rainbow Casino	WI
Ho-Chunk Nation	Majestic Pines Casino	WI
Ho-Chunk Nation	Ho-Chunk Casino	WI
Iowa Tribe of Kansas and Nebraska	Bingo Operations	KS
Iowa Tribe of Oklahoma	Bingo Enterprise Fund	OK
Jackson Rancheria Band of Miwuk Indians	Jackson Indian Bingo and Casino	CA
Keweenaw Bay Indian Community	Ojibwa Casino Resort	MI
Lac Courte Oreilles Band of Lake Superior Chippewas	Lac Courte Oreilles Casino	WI

Tribe	Name of operation	State
Lac du Flambeau Band of Lake Superior Chippewa Indians	Lac Du Flambeau Bingo	WI
Lac du Flambeau Band of Lake Superior Chippewa Indians	Lake of the Torches Development Corporation	WI
Lac Vieux Desert Band of Lake Superior Chippewa Indians	Lac Vieux Desert Casino	MI
Lake Miwok Indian Nation of the Middletown Rancheria	Twin Pine Casino	CA
Lower Sioux Indian Community	Jackpot Junction Casino	MN
Mashantucket Pequot Tribe	Foxwoods Resort Casino	CT
Menominee Indian Tribe of Wisconsin	Menominee Nation Casino	WI
Menominee Indian Tribe of Wisconsin	Crystal Palace Casino	WI
Menominee Indian Tribe of Wisconsin	Menominee Tribal Bingo	WI
Miccosukee Business Committee	Miccosukee Indian Bingo	FL
Mille Lacs Band of Chippewa Indians	Grand Casino Mille Lacs	MN
Mille Lacs Band of Chippewa Indians	Grand Casino Hinkley	MN
Mississippi Band of Choctaw Indians	Silver Star Hotel and Casino	MS
Morongo Band of Mission Indians	Casino Morongo	CA
Muckleshoot Indian Tribe	Muckleshoot Indian Casino	WA
Nisqually Indian Tribe	Nisqually Indian Bingo	WA
Nooksack Indian Tribe	Nooksack River Casino	WA
Oglala Sioux Tribe	Prairie Wind Casino	SD
Oneida Tribe of Indians of Wisconsin	Class II Gaming	WI
Pascua Yaqui Tribe of Arizona	Casino of the Sun	AZ
Prairie Island Indian Community	Treasure Island Casino and Bingo	MN
Pueblo of Acoma	Sky City Casino	NM
Pueblo of Isleta	Isleta Gaming Palace	NM
Pueblo of Pojoaque	Pojoaque Casino	NM
Pueblo of Pojoaque	Cities of Gold Casino	NM

Tribe	Name of operation	State
Pueblo of Sandia	Casino Sandia	NM
Pueblo of Santa Ana	Santa Ana Star Casino	NM
Puyallup Tribe of Indians	Puyallup Tribe Bingo Palace	WA
Red Cliff Band of Lake Superior Chippewas	Isle Vista Casino	WI
Red Lake Band of Chippewa Indians	Red Lake Casino	MN
Red Lake Band of Chippewa Indians	River Road Casino	MN
Red Lake Band of Chippewa Indians	Lake of the Woods Casino	MN
Rosebud Sioux Tribe	Rosebud Casino	SD
Rumsey Indian Rancheria	Cache Creek Indian Bingo and Casino	CA
Sac & Fox Tribe of Mississippi in Iowa	Meskwaki Bingo and Casino	IA
Saginaw Chippewa Indian Tribe	Saginaw Chippewa Bingo	MI
Saginaw Chippewa Indian Tribe	Saginaw Chips Card Room and Casino	MI
Saginaw Chippewa Indian Tribe	Soaring Eagle Casino	MI
San Carlos Apache Tribe	Apache Gold Casino	AZ
Santa Rosa Band of Tachi Indians of the Santa Rosa Rancheria	The Palace Bingo	CA
Seminole Tribe	Hollywood Seminole Gaming	FL
Seneca Nation of Indians	Bingo Allegany	NY
Seneca Nation of Indians	Bingo Cattaraugus	NY
Shakopee Mdewakanton Sioux Community	Little 6 Bingo	MN
Shakopee Mdewakanton Sioux Community	Mystic Lake Casino	MN
Shoshone-Bannock Tribes	Gaming Enterprise Fund	ID
Sisseton-Wahpeton Sioux Tribe	Veterans Memorial Recreation Center	SD
Sisseton-Wahpeton Sioux Tribe	Dakota Sioux Casino	SD
Southern Ute Indian Tribe	Sky Ute Lodge and Casino	CO
St. Croix Chippewa Indians of Wisconsin	St. Croix Casino	WI

Tribe	Name of operation	State
St. Croix Chippewa Indians of Wisconsin	Hole in the Wall Casino	WI
Standing Rock Sioux Tribe	Prairie Knight Casino	ND
Standing Rock Sioux Tribe	Bear Soldier Jackpot Bingo	SD
Table Mountain Rancheria	Table Mountain Rancheria Casino and Bingo	CA
Three Affiliated Tribes of the Fort Berthold Reservation	4 Bears Casino and Lodge	ND
Tohono O'odham Nation	Desert Diamond Casino	AZ
Tonto Apache Tribe	Mazatzal Casino	AZ
Tulalip Tribes of Washington	Tulalip Casino	WA
Tunica-Biloxi Indian Tribe of Louisiana	Grand Casino Avoyelles	LA
Ute Mountain Ute Tribe	Ute Mountain Casino	CO
White Earth Band of Chippewa Indians	Shooting Star Casino	MN
White Mountain Apache Tribe	Hon-dah Casino	AZ
Yankton Sioux Tribe	Fort Randall Casino	SD
Yavapai Apache Tribe	Cliff Castle Casino	AZ
Yavapai-Prescott Indian Tribe	Yavapai-Prescott Class II Gaming	AZ

Source: Analysis of most recently filed (1994 or 1995) audited financial statements submitted to NIGC as of May 7, 1996.

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