



## SHINGLE SPRINGS BAND OF MIWOK INDIANS

Shingle Springs Rancheria, (Verona) Tract, California  
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### SHINGLE SPRINGS REVENUE ALLOCATION PLAN

**Section 1. Purpose.** This Revenue Allocation Plan ("Plan") is created and executed by the Shingle Springs Band of Miwok Indians ("Tribe"), pursuant to its laws and ordinances, in order to promote the general welfare of the tribal government and its members. This Plan shall govern the allocation of available net gaming revenues from Class II and Class III gaming activities, conducted by and on behalf of the Tribe, including per capita distributions to eligible members of the Tribe.

**Section 2. Policy.** This Plan shall comply with the Indian Gaming Regulatory Act of 1988 (IGRA), 25 U.S.C. § 2701 et seq., and all other applicable federal laws. It is the policy of the Tribe to use net gaming revenues to promote tribal economic development, self-sufficiency and tribal government, and to provide for the general welfare of members of the Tribe.

#### Section 3. Definitions.

- A. "Charitable Organization" means an organization that is described in section 501(c)(3) of the United States Internal Revenue Code and that is exempt from taxation under section 501(a) of the Internal Revenue Code, another Indian tribe, or an organization that is established for a charitable purpose as described in section 501(c)(3) of the Internal Revenue code for a benevolent, educational, philanthropic, humane, scientific, patriotic, social welfare or advocacy, public health, environmental conservation, civic or other eleemosynary objective.
- B. "Gaming Operations" or "Tribe's Gaming Operations" means all Class II and Class III gaming activities conducted by or on behalf of the Tribe.
- C. "General Welfare of the Tribe and its Members" is hereby defined to include, but is not limited to, the following: tribal infrastructure construction and maintenance; tribal road construction and maintenance; tribal public works; tribal traditional and cultural activities; tribal library; tribal museum; funeral and burial assistance; housing improvement and assistance; community health care services; supplemental funding for the Shingle Springs Community Health Clinic; Indian Child Welfare Act related services; education; substance abuse prevention; parenting classes; assistance and activities focusing on tribal elders and youth; utility assistance; recreation and/or fitness facilities and programs; health education and awareness programs; health and life insurance; tribal cleanup; legal assistance for tribal members; financial planning; estate planning.
- D. "Legal Incompetent" means an individual who is a duly enrolled member of the Tribe who is at least 18 years old and has been declared to be under a legal disability by a court of competent jurisdiction, including the Tribal Court or such other tribal judicial system as may be established by the Tribe.

- E. "Net Gaming Revenue" means gross revenues from Class II and Class III gaming activities, conducted by or on behalf of the Tribe, less amounts paid out as, or paid for, prizes and costs and expenses of the Tribe's gaming operations, excluding management fees and payments made to a local governmental entity or agency or pursuant to an agreement with a local governmental entity or agency.
- F. "Minor" means any person who is a duly enrolled member of the Tribe in accordance with the rules and procedures set forth in the Shingle Springs Enrollment Ordinance, who has not reached the age of 18 or, in the event that the member has not graduated from high school or obtained a GED or the equivalent, has not reached the age of 21.
- G. "Per Capita Payment" means those payments made directly to Qualified Tribal Members of Net Gaming Revenues as defined in this Plan.
- H. "Per Capita Payment Period" means that period of time established by the Tribal Council to be used to calculate Net Gaming Revenues available for the purpose of distribution of per capita payments.
- I. "Qualified Tribal Member" means any individual who is a duly enrolled member of the Tribe in accordance with the rules and procedures set forth in the Shingle Springs Enrollment Ordinance, and has not forfeited or waived his or her right to receive per capita payments under this Plan; provided, however, that:
- (1) No person who becomes enrolled as a tribal member after the effective date of this Plan, or who is an enrolled member but who has not reached the age of 21 as of the effective date of this Plan, shall be considered a "Qualified Tribal Member" until that person (a) is at least 18 years of age and has graduated from high school or obtained a GED or the equivalent, or (b) has reached the age of 21 years old.
- J. "Tribal Council" means the governing body of the Shingle Springs Band of Miwok Indians as referenced in the Tribe's Articles of Association.
- K. "Tribal Economic Development" is hereby defined to include, but is not limited to, the following: payment of management fees incurred in the operation of the Tribe's gaming operations; the development and/or expansion of Tribal business enterprises or gaming operations; the repayment of debt, including bonds and loans, entered into by the Tribe or any Tribal entity for the development and/or expansion of Tribal business enterprises or gaming operations; working capital or other funds required to be retained by the Tribe or Tribal entity pursuant to the terms of any applicable financing document; payment of liabilities, including litigation and settlement costs, and any other predevelopment costs incurred by the Tribe for development of its gaming operations; land acquisition programs; tribal member job training, business development and loan assistance; real estate investment and business opportunities; and goods and services that may provide employment or financial returns for the Tribe and its members.
- L. "Tribal Entity" means an instrumentality or component of the Tribe including, but not limited to, the Tribal Gaming Authority that operates the Tribe's gaming operations, which may or may not be incorporated under Tribal or State law.

- M. "Tribal Government Operations and Programs" is hereby defined to include, but is not limited to, the following: Tribal Council; Rancheria infrastructure construction and maintenance; stipends to tribal members for attending meetings; tribal administration; capital improvements to tribal buildings; tribal planning programs; tribal enrollment programs; tribal police department; tribal fire department; and the tribal judicial system including tribal court.

**Section 4. Allocation of Revenue.** The Net Gaming Revenue shall be allocated among these purposes by the Tribal Council on an annual basis, subject to the following limitations and provided that (a) Net Gaming Revenue received by the Tribe and subject to allocation under this Plan shall be only such Net Gaming Revenue as is received by the Tribe from the Shingle Springs Tribal Gaming Authority, its successors or assigns, in conformity with the Ordinance of the Shingle Springs Band of Miwok Indians Establishing and Governing the Shingle Springs Tribal Gaming Authority as amended by Resolution 2007-32 or as permitted to be amended in compliance with all valid contractual and legal obligations of the Tribe; and (b) prior to any allocation of Net Gaming Revenue as set forth in Sections A-F below, Net Gaming Revenue always shall be applied to the extent necessary to satisfy any valid contractual or legal obligations of the Tribe or any enterprise or instrumentality of the Tribe (including the Shingle Springs Tribal Gaming Authority) and shall be made available to the extent required to fund capital expenditures for the Gaming Operations or related commercial operations as determined necessary or desirable by the Shingle Springs Tribal Gaming Authority, its successors or assigns (including the Tribal Council):

- A. Tribal Government Operations and Programs: At least THREE MILLION DOLLARS (\$3,000,000), but in any fiscal year in which Net Gaming Revenue exceeds \$48,000,000 not more than TWENTY-FIVE PERCENT (25%) of the Net Gaming Revenue, may be allocated to Tribal Government Operations and Programs.

- (1) Any portion of Net Gaming Revenue allocated to fund Tribal Government Operations and Programs that has not been expended as of the last date of the fiscal year may, by resolution and at the Tribal Council's discretion, be allocated to fund the other purposes set forth in Sections 4 B and C of this plan, or may be allocated to fund Tribal Government Operations and Programs for the subsequent fiscal year.

Tribal Economic Development: Except in the first full fiscal year of the Tribe's gaming operations, not more than FIFTEEN PERCENT (15%), may be allocated to Tribal Economic Development operations and projects. In the first full fiscal year of the Tribe's gaming operations, not more than NINETY-FIVE PERCENT (95 %) may be allocated to Tribal Economic Development operations and projects.

- (1) The Tribal Council shall have sole discretion as to how to allocate the funding, including allocation for emergency purposes, as approved by Tribal Council resolution.
- (2) Any Net Gaming Revenue allocated to fund Tribal Economic Development that has not been expended as of the last date of the fiscal year may, by resolution and at the Tribal Council's discretion, be allocated to fund the other purposes set forth in Sections 4 A, C and E of this plan, or may be allocated to fund Tribal Economic Development operations and projects for the subsequent fiscal year.

- C. General Welfare of Tribe and its Members: Not more than TWENTY-FIVE PERCENT (25%) may be allocated to provide for the General Welfare of the Tribe and its Members.

(1) Any Net Gaming Revenue allocated for the General Welfare of the Tribe and its Members that has not been expended as of the last date of the fiscal year may, by resolution and at the Tribal Council's discretion, be allocated to fund the other purposes set forth in Sections 4 A, B and E of this plan or may be allocated for the General Welfare of the Tribe and its Members for the subsequent fiscal year, including per capita distribution of the excess funds.

D. Per Capita Payments: Any per capita payments made to members shall come from that amount of Net Gaming Revenue allocated to provide for per capita payments, but in any event shall not exceed FIFTY PERCENT (50%) of the total Net Gaming Revenue in any fiscal year. Per capita payments shall be distributed in accordance with Section 5 and Section 6 of this plan.

(1) Any Net Gaming Revenue allocated for per capita payments that has not been expended as of the last date of the fiscal year may, by resolution and at the Tribal Council's discretion, be allocated to fund the other purposes set forth in Sections 4 A, B, C and E of this plan or may be allocated for per capita payments for the subsequent fiscal year.

E. Funding Local Government Operations and Services: The Tribe shall allocate sufficient funds to make all payments that must be made pursuant to the Memorandum of Understanding and Intergovernmental Agreement between the Tribe and El Dorado County, executed on September 28, 2006, as it may be amended from time to time. The Tribal Council may, in its discretion, choose to fund additional local government operations and services from Net Gaming Revenues; provided, however, that such funding shall not exceed TEN PERCENT (10%) of the Net Gaming Revenue for the fiscal year in which the funding is provided.

F. Charitable Organizations: Up to TWO PERCENT (2%) of Net Gaming Revenue may be allocated to make donations to Charitable Organizations, which shall come from that amount allocated to provide for the General Welfare of the Tribe and Members. Whether or not any donation will be made shall be determined by the Tribal Council on a case-by-case basis.

G. Total Allocations: For any given year, the sum of the percentages for the allocations for each of the categories set forth in subsections A-F above shall be one hundred percent (100%), so that there shall be no Net Gaming Revenue which is not allocated by the Tribal Council pursuant to the provisions of this Plan.

**Section 5. Eligibility.** Any person who falls within the definition of "Qualified Tribal Member," or "Legal Incompetent" as defined in Section 3 of this Plan shall be eligible to receive per capita payments; provided, however, that:

A. No person shall be eligible unless that person becomes a Qualified Tribal Member or Legal Incompetent at least 30 days prior to the per capita payment period;

B. In the event of the death of a Qualified Tribal Member or Legal Incompetent, a final per capita payment shall be made to the deceased person's estate equal in amount to the per capita payment made to all other Qualified Tribal Members for the per capita payment period in which that person's death occurred;

**Section 6. Distribution of Per Capita Payments.** Per capita payments shall be distributed as follows:

A. Shares: The percentage of net gaming revenue allocated toward per capita payments shall be divided equally according to the number of shares qualifying for per capita payments. Shares shall be distributed as follows:

(1) Each Qualified Tribal Member and each Legal Incompetent shall receive one share.

B. Timing of Payments: Each per capita payment shall be made no more than 30 days from the end of the per capita payment period.

C. Method of Payment:

(1) "Qualified Tribal Members": Per capita payments may be made in any reasonable manner including, but not limited to, checks picked up in person or sent via U.S. mail, or via direct deposit or other form of electronic funds transfer to the Qualified Tribal Member's bank account. A Qualified Tribal Member may also request that his or her per capita payment be sent via certified U.S. mail, overnight delivery or Federal Express, provided that use of such method shall be at the expense of the requestor.

(2) "Minors" and "Legal Incompetents": Per capita payments made to Minors and Legal Incompetents shall be distributed in accordance with the Shingle Springs Minors' Gaming Trust, Trust Agreement. The Tribe shall ensure that the interests of Minors and Legal Incompetents are protected and preserved and the per capita payments are disbursed to the parents or legal guardian of such Minors or Legal Incompetents only in such amounts as may be necessary for the health, education or welfare of the Minor or Legal Incompetent, pursuant to the following criteria:

- i. Any request for a distribution of Trust funds shall be made in writing.
- ii. The person making the application must provide substantial proof that the applicant is the parent, legal guardian, conservator or legal representative of the Minor or Legal Incompetent for whom the funds are being requested. If such proof previously has been provided, the applicant must certify in writing that there has been no change in relationship between the applicant and the Minor or Legal Incompetent on whose behalf the current application is being made.
- iii. The application must state the purpose(s) for which the funds being requested will be used and the reason(s) the funds are necessary for the health, education and/or welfare of the Minor or Legal Incompetent on whose behalf the request is being made.
- iv. The Trustee (or Tribal Council) may impose any such condition(s) on use of the funds distributed as the Trustee (or Tribal Council) deems necessary, including but not limited to a requirement that funds be disbursed directly to a vendor, to insure that the funds are expended for the health, education or welfare of the Minor or Legal Incompetent on whose behalf the request is made. Such conditions shall, at a minimum, require each person to whom any funds are distributed to maintain, and produce to the Trustee or the Tribal Council upon request, documentation showing that the funds were expended for the health, education and/or welfare of the Minor or Legal Incompetent for whose

benefit the funds were requested.

**Section 7. Dispute Resolution.** In order to establish a forum for the resolution of disputes pertaining to this Plan, any dispute arising from distribution of per capita payments shall be resolved by the Tribal Court, and if no Tribal Court exists with jurisdiction to hear such disputes, the Tribal Council. All disputes shall be resolved in accordance with rules created by the Tribal Court, and if no Tribal Court exists, in accordance with rules created by the Tribal Council.

**Section 8. Taxation.** The Tribe shall comply with all requirements of the Internal Revenue Service pertaining to the payment of per capita payments, including withholding of federal income tax from per capita payments. Members receiving per capita payments shall receive notice that such payments are subject to federal income tax. The notice shall also provide that the Tribal Treasurer will file a Form 1099 with the Internal Revenue Service, if required by the Internal Revenue Code or Internal Revenue Service Regulations, reporting the per capita payments as income to the Member. The Tribe may also, in its discretion, withhold such greater amount of tax from per capita payments to the Member as such Member may voluntarily request.

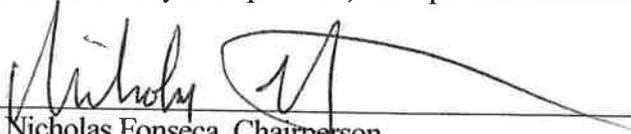
**Section 9. Amendment.** This Plan, and any section, part and word thereof, may be amended or repealed only by a majority vote of the voting membership of the Shingle Springs Band of Miwok Indians at any regular or special meeting called for that purpose. Absentee ballots shall be provided to those members who are unable to attend the meeting at which the vote takes place. All amendments are subject to approval by the Bureau of Indian Affairs in accordance with 25 U.S.C. §§ 2710(b)(3), 2710(d)(1)(A) and 25 CFR § 290.24.

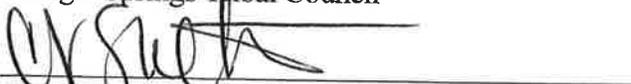
**Section 10. Severability.** If any provision of this Plan or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Plan which can be given effect without the invalid provision or application and, to this end, the provisions of this Plan are severable.

**Section 11. Sovereign Immunity.** Nothing in this Plan shall provide or be interpreted to provide a waiver, for any purpose, of the sovereign immunity of the Tribe or that of its government officials, agents, employees, or enterprises including, but not limited to, sovereign immunity from suit

**Section 12. Effective Date.** This Plan shall be effective immediately upon its adoption at a general meeting of the Tribe and its approval by the Secretary of the Interior or the Secretary's authorized agent.

Executed this 29<sup>th</sup> day of September, 2011 pursuant to Resolution No. 2011- 93.

By:   
Nicholas Fonseca, Chairperson  
Shingle Springs Tribal Council

Attest:   
Claudette Skelton, Secretary  
Shingle Springs Tribal Council