

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information
1a Name of plan GREAT RIVER ENTERTAINMENT, LLC 401(K) PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/1998
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) GREAT RIVER ENTERTAINMENT, LLC P.O. BOX 727 BURLINGTON, IA 52601 3001 WINEGARD DRIVE BURLINGTON, IA 52601	2b Employer Identification Number (EIN) 20-8412604 2c Plan Sponsor's telephone number 319-753-2946 2d Business code (see instructions) 721120

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	MARTY BOWEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 301
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 244
a(2) Total number of active participants at the end of the plan year		6a(2) 244
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 43
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 287
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 288
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 263
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 15
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H 2R 2S 3B		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
---	--	--

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan GREAT RIVER ENTERTAINMENT, LLC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 GREAT RIVER ENTERTAINMENT, LLC	D Employer Identification Number (EIN) 20-8412604

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
--------	---	--

1 Coverage Information:

(a) Name of insurance carrier NATIONWIDE LIFE INSURANCE COMPANY
--

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-TP-HE2B	0	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 230	(b) Total amount of fees paid
---	-------------------------------

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid AMERIPRISE FINANCIAL SERVICES 50082 AMERIPRISE FINANCIAL CTR MINNEAPOLIS, MN 55474-0000

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
230			

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end.....	4	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	520865
----------	---	-----------	---------------

c	Additions: (1) Contributions deposited during the year	7c(1)	6052	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	1329	
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)	7c(5)	0	

(6) Total additions.....	7c(6)	7381
--------------------------	--------------	-------------

d	Total of balance and additions (add lines 7b and 7c(6))	7d	528246
----------	--	-----------	---------------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
(2) Administration charge made by carrier.....	7e(2)	78	
(3) Transferred to separate account.....	7e(3)		
(4) Other (specify below)	7e(4)	528168	

(5) Total deductions.....	7e(5)	528246
---------------------------	--------------	---------------

f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
----------	--	-----------	----------

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	0
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan GREAT RIVER ENTERTAINMENT, LLC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 GREAT RIVER ENTERTAINMENT, LLC	D Employer Identification Number (EIN) 20-8412604	

Part I	Service Provider Information (see instructions)
--------	---

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

TDI CPAS AND ADVISORS, P.C.

42-1029744

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/AUDITOR	8375	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
60 64 65	RECORDKEEPER	5980	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK FUND INV - DST ASSET MANAG 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.35%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIF BLUE CHIP IS - PRINCIPAL SHARE 711 HIGH STREET DES MOINES, IA 50392	0.10%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>GREAT RIVER ENTERTAINMENT, LLC 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GREAT RIVER ENTERTAINMENT, LLC</u>	D Employer Identification Number (EIN) <u>20-8412604</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	38554	13492
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	0	0
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	9027734	7543272
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	9066288	7556764

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	9066288	7556764
---	----	---------	---------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	370767	
(B) Participants	2a(1)(B)	630271	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1001038

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-2175	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		-2175

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	173340	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		173340

(3) Rents	2b(3)		0
-----------------	-------	--	---

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1721750
c Other income	2c		1704
d Total income. Add all income amounts in column (b) and enter total	2d		-547843
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	947326	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		947326
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	14355	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		14355
j Total expenses. Add all expense amounts in column (b) and enter total	2j		961681
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1509524
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **FORGE FINANCIAL & MANAGMENT CONSULT**

(2) EIN: **88-2802798**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		3000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
4m	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		
4n	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan GREAT RIVER ENTERTAINMENT, LLC 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 GREAT RIVER ENTERTAINMENT, LLC		D Employer Identification Number (EIN) 20-8412604
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107 31-1592130 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

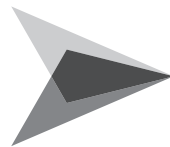
Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
----------------	---

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN

Independent Auditors' Report
Financial Statements
and Supplementary Schedule

Years Ended December 31, 2022 and 2021



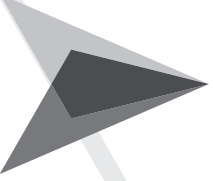
FORGE

FINANCIAL & MANAGEMENT CONSULTING

**GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN**

Contents	Page
Independent Auditors' Report	1-3
Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6-14
Supplementary Schedule*:	
Schedule H – Part IV – Schedule of Assets (Held at End of Year)	15

* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.



FORGE

FINANCIAL & MANAGEMENT CONSULTING

Independent Auditors' Report

To the Executive Management Committee of
Great River Entertainment, LLC
401(k) Profit Sharing Plan
Burlington, Iowa

Scope and Nature of the ERISA Section 103(a)(3)(c) Audit

We have performed audits of the financial statements of Great River Entertainment, LLC 401(k) Profit Sharing Plan (the “Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(c) (ERISA Section 103(a)(3)(c) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Great River Entertainment, LLC 401(k) Profit Sharing Plan’s financial statements performed in accordance with ERISA Section 103(a)(3)(c) pursuant to 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(c), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 9 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor’s Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(c).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Great River Entertainment, LLC 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(c) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(c) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Great River Entertainment, LLC 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(c) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on Great River Entertainment, LLC 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Great River Entertainment, LLC 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(c) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule relates to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(c).

Forge Financial & Management Consulting

West Des Moines, Iowa
October 13, 2023

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets:		
Cash	\$ 13,492	38,554
Investments - mutual funds (fair value)	7,543,272	8,506,869
Guaranteed investment account (net asset value)	-	527,636
Employee contribution receivable	-	20,223
Employer contribution receivable	-	18,749
Total assets	<u>7,556,764</u>	<u>9,112,031</u>
Net assets available for benefits	<u>\$ 7,556,764</u>	<u>9,112,031</u>

See accompanying notes to financial statements.

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Investment gain (loss), including net appreciation (depreciation)	\$ (1,555,652)	1,007,831
Contributions:		
Employer	352,018	305,818
Employee	610,048	569,604
	<u>962,066</u>	<u>875,422</u>
Total additions	<u>(593,586)</u>	<u>1,883,253</u>
Deductions:		
Benefits paid to participants	947,326	494,776
Transfer of investments out of plan (see Note 1)	-	9,738
Administrative expenses	14,355	19,715
Total deductions	<u>961,681</u>	<u>524,229</u>
Net increase (decrease)	(1,555,267)	1,359,024
Net assets available for benefits, beginning of year	<u>9,112,031</u>	<u>7,753,007</u>
Net assets available for benefits, end of year	\$ <u><u>7,556,764</u></u>	<u><u>9,112,031</u></u>

See accompanying notes to financial statements.

GREAT RIVGER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 1 - Plan Description

The following description of the Great River Entertainment, LLC (the “Company”) 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan’s provisions.

1. *General.* The Plan was established January 1, 1998 and is a defined contribution plan covering all employees of the Company who have one year of service with at least 1,000 hours of service, and who are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
2. *Contributions.* Each year participants may contribute an amount not to exceed a specific dollar amount determined by the Internal Revenue Service. Effective July 1, 2017, if an employee does not elect a deferral percentage or decline participation in the Plan, the employee is automatically enrolled with a deferral rate of 5%. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may contribute amounts representing distributions from other qualified benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan allows the employer to consider a discretionary matching contribution. The employer matched 100% of the first 1% of the participant’s elective deferral, 50% of the next 2%, and 100% of the next 2% of the participant’s elective deferral January 1 through March 31, 2022 and for the year ended December 31, 2021. As of April 1, 2022, the Plan changed the discretionary matching contribution. The employer matched 100% of the first 5% of the participant’s elective deferral. The Plan also allows the employer to consider discretionary nonelective contributions. The employer elected not to make any discretionary nonelective contributions to the Plan for the years ended December 31, 2022 and 2021. The Company contribution is invested into various investment options offered by the Plan.
3. *Participant Accounts.* Each participant’s account is credited with the participant’s contribution and allocations of (a) the Company’s contributions, if any, and (b) Plan earnings, and charged with a monthly administrative fee and an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.
4. *Vesting.* Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company’s contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after five years of credited service.
5. *Payment of Benefits.* Upon the date of normal retirement, early retirement, death, total and permanent disability or termination of service, a participant may receive a lump-sum amount equal to the value of the vested portion of their account. Under the default automatic rollover provisions, distributions greater than \$1,000 and less than \$5,000 will be made to an Individual Retirement Account (IRA) without participant consent, if a participant does not make a different distribution election after receiving the required notification. Distributions to participants with a vested balance of \$1,000 or less will receive a lump-sum payment.
6. *Participant Loans.* Participant loans are not permitted by the Plan.

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 1 - Plan Description (Continued)

7. *Forfeited Accounts.* The balance of forfeitures of terminated participants' non-vested accounts of \$13,492 and \$38,554 for the years ended December 31, 2022 and 2021, respectively, will be used to reduce future employer contributions or plan expenses. Forfeitures used during the years ended December 31, 2022 and 2021 were \$9,624 and \$8,478, respectively.
8. *Disposition of Forfeitures.* Participants who request a distribution before becoming fully vested in the Plan forfeit the non-vested portion of employer contributions to their account.

Forfeitures of matching contributions are used to reduce future employer contributions or plan expenses.
9. *Hardship Distributions.* Participants may elect to withdraw all or a portion of their fund accounts if they incur an immediate and heavy financial need. The amount is limited to all or part of elective deferral contributions for immediate and severe financial need. The participant may not make elective deferrals or employee contributions to the plan for the six-month period following the date of the hardship distribution.
10. *Transfer of Plan Investments.* Transfers out of the plan for the years ending December 31, 2022 and 2021 were \$0- and \$9,738, respectively.

Note 2 - Summary of Accounting Policies

Basis of Accounting - The financial statements are prepared under the accrual method of accounting.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect reported amounts and disclosures. Actual results could differ from those estimates.

Payment of Benefits - Benefits are recorded when paid.

Investment Valuation and Income Recognition - The Plan's investments are administered by Nationwide Life Insurance Company and Fidelity Workplace Services LLC. The investment value of each fund represents contributions made, plus the proportionate share of the increase or decrease in the assets of the fund from investment earnings (interest and dividends) and realized and unrealized appreciation or depreciation in the carrying value of its investments, and less amounts used to pay investment and administrative expenses charged by the custodian. Investments are stated at fair value, except for a guaranteed investment contract which is reported at net asset value as reported by the custodian.

Expenses of the Plan - Substantially all administrative expenses incurred in connection with the general administration of the Plan are paid by the Plan and are recorded in the accompanying statement of changes in net assets available for benefits as administrative expenses.

Date of Management Review - Management has evaluated subsequent events through October 13, 2023, the date which the financial statements were available to be issued.

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 3 - Fair Value Measurement

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Basis of Fair Value Measurement

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
- Level 2 Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;
- Level 3 Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Cash equivalents: Valued at cost, which approximates fair value.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 3 - Fair Value Measurement (Continued)

The following tables present by level, within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2022 and 2021. As required by fair value measurement accounting guidance, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

Description	December 31, 2022	Quoted Prices In Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash equivalents	\$ 13,492	13,492	-	-
Mutual funds	7,543,272	7,543,272	-	-
Total investments	\$ 7,556,764	7,556,764	-	-

Description	December 31, 2021	Quoted Prices In Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash equivalents	\$ 38,554	38,554	-	-
Mutual funds	8,506,869	8,506,869	-	-
Investments, at fair value	8,545,423	8,545,423	-	-
Guaranteed investment account, at net asset value	527,636			
Total investments	\$ 9,073,059			

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 4 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their accounts.

Note 5 - Income Tax Status

The Plan adopted a volume submitter plan which had received an advisory letter dated June 30, 2020 from the IRS which stated the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the advisory letter, the plan administrator and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe the Plan is qualified, and the related trust is tax-exempt.

Note 6 - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Note 7 - Related Party Transactions

Nationwide Insurance Company and Fidelity Workplace Services LLC are the custodians as defined by the Plan; therefore, the following transactions qualify as party-in-interest transactions. Investments managed by Nationwide and Fidelity totaled \$7,418,884 and \$549,019 as of December 31, 2022 and 2021, respectively.

Note 8 - Administrative Fees

Substantially all administrative expenses associated with the Plan are paid directly by the Plan.

Note 9 - Information Prepared and Certified by Custodian

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the custodians as of and for the years ended December 31, 2022 and 2021, respectively.

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 9 - Information Prepared and Certified by Custodian (Continued)

	2022	2021
Investments:		
AB Discovery Growth Fund Class I	\$ -	9,316
AB Large Cap Growth Fund Class I	-	18,612
AllianzGI Technology Fund Institutional	-	27,888
Aggregate SDBA Assets	-	8,175
American Funds: AMCAP Fund - Class R-6	-	584,981
American Funds New Prospective R-6	-	621,624
Delaware Healthcare Fund Class I	-	84
Delaware Smid Cap Growth Fund Class A	-	22,597
DFA Emerging Markets	-	30,363
DFA US Small Cap Institutional	-	4
Deutsche Science and Technology Institutional	-	18,931
Federated Government Obligations Fund Premier	-	38,554
Fidelity Advisor China Region I	-	60,436
Fidelity Advisor Growth Opportunity	-	8,815
Fidelity Advisor Leveraged Company Stock I	-	76,455
Fidelity Advisor Strategic Income Fund Class I	-	160,329
Goldman Sachs Small Cap Equity Insights Institutional	-	18,783
Ivy Small Cap Growth Fund Class N	-	8,367
JP Morgan Equity Income Select	-	113,732
JP Morgan Small Cap Equity Fund Class R5	-	37,180
Loomis Sayles Strategic Inc	-	36,521
Nationwide Bailard Technology and Science Class R6	-	18,166
Nationwide Fixed Select Option	-	527,636
Nationwide International Index Fund Class I	-	3,217
Neuberger Berman Genesis Institutional	-	1,070,753
Invesco Global Opportunities Class Y	-	7,650
PIMCO Real Return Institutional	-	1,058
Principal High Yield Institutional	-	22,901
PGIM Jennison Focused Growth Fund-Class Z	-	26,650
T. Rowe Price Growth Stock Fund	-	16,665
Vanguard Dividend Growth Fund	-	69,180
Vanguard Extended Market Index Admiral	-	225,351
Vanguard 500 Index Fund Admiral	-	276,457
Vanguard Health Care Admiral	-	69,649
Vanguard International Growth Admiral	-	267,502
Vanguard Pacific Stock Index Admiral	-	3,433
Vanguard REIT Index Admiral	-	3,705
Vanguard Selected Value Investor	-	295,405
Vanguard Small Cap Growth Index Admiral Shares	-	76,334
Vanguard Small Cap Value Index Fund Admiral Shares	-	173
Vanguard Target Retirement Income Investor	-	42,151
Vanguard Target Retirement 2015	-	177,960
Vanguard Target Retirement 2020	-	1,161,843

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 9 - Information Prepared and Certified by Custodian (Continued)

	<u>2022</u>	<u>2021</u>
Vanguard Target Retirement 2025	-	180,369
Vanguard Target Retirement 2030	-	497,831
Vanguard Target Retirement 2035	-	216,000
Vanguard Target Retirement 2040	-	91,819
Vanguard Target Retirement 2045	-	818,118
Vanguard Target Retirement 2050	-	135,428
Vanguard Target Retirement 2055	-	190,007
Vanguard Target Retirement 2060	-	299,098
Vanguard Windsor Fund Investor	-	58,738
Vanguard US Growth Fund Admiral	-	62,575
Vanguard US Growth Portfolio Fund Investor	-	3,353
Victory RS Science and Technology Fund Class Y	-	8,132
Victory Sycamore Small Company Opportunity A	-	246,005
Fidelity 500 Index Fund	102,932	-
Fidelity Mid Cap Index Fund	22,119	-
Fidelity Freedom Index 2010 Fund Institutional Premium Class	7,662	-
Fidelity Freedom Index 2015 Fund Institutional Premium Class	1,225	-
Fidelity Freedom Index 2020 Fund Institutional Premium Class	443,700	-
Fidelity Freedom Index 2025 Fund Institutional Premium Class	1,524,855	-
Fidelity Freedom Index 2030 Fund Institutional Premium Class	2,468,422	-
Fidelity Freedom Index 2035 Fund Institutional Premium Class	581,312	-
Fidelity Freedom Index 2040 Fund Institutional Premium Class	326,570	-
Fidelity Freedom Index 2045 Fund Institutional Premium Class	720,971	-
Fidelity Freedom Index 2050 Fund Institutional Premium Class	632,491	-
Fidelity Freedom Index 2055 Fund Institutional Premium Class	291,015	-
Fidelity Freedom Index 2060 Fund Institutional Premium Class	176,495	-
Fidelity Freedom Index 2065 Fund Institutional Premium Class	34,285	-
Fidelity International Capital Appreciation K6 Fund	33,038	-
Fidelity Small Cap Growth K6 Fund	38,300	-
Fidelity Government Money Market Fund Class K6	13,492	-
Oakmark Fund Investor Class	11,700	-
T. Rowe Price Dividend Growth Fund I Class	3,783	-
Principal Blue Chip Fund Institutional Class	25,269	-
Cohen & Steers Realty Shares Fund Class Z	10,678	-
MFS Mid Cap Value Fund Class R6	23,229	-
MFS Mid Cap Growth Fund Class R6	37,997	-
Allspring Special Small Cap Value R6	25,224	-
	\$ <u>7,556,764</u>	<u>9,073,059</u>
Investment gain (loss), including net appreciation (depreciation)	\$ <u>(1,555,652)</u>	<u>1,007,831</u>

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 10 - Fully Benefit-Responsive Investment Contract

The Plan entered into a fully benefit-responsive guaranteed investment contract with Nationwide Life Insurance Company (Nationwide). This contract is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals and administrative expenses.

The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan. The contract does not have a maturity date and provisions do not provide for a distribution at some specified future date; the contract continues in force until all assets have been distributed, or no further payments are due.

Contributions and transfers allocated to this investment option will be credited interest at a guaranteed interest rate Nationwide declares for a set period of time (the Period). Guaranteed interest rates for new allocations are subject to change daily, and each amount allocated to the guaranteed interest account will earn interest based on this guaranteed interest rate in effect for the date that the amount is allocated to this guaranteed interest account.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the Plan's ability to transact at contract value with the contract issuer. Such events include the following: (a) the Plan's failure to qualify under Section 401(a) of the Internal Revenue Code (IRC) or the failure of the trust to be tax-exempt under Section 501(a) of the IRC; (b) premature termination of the contract; (c) plan termination or merger; (d) bankruptcy of the plan sponsor or other plan sponsor events that significantly affect the Plan's normal operations. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

During the year ended December 31, 2022, the Plan no longer offered the fully benefit-responsive investment contract to participants due to a change from Nationwide to Fidelity Workplace Services LLC as custodian.

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 11 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the guaranteed investment account per the financial statements at December 31, 2022 and 2021, to Form 5500:

	2022	2021
Guaranteed investment account per the financial statements	\$ -	527,636
Adjustment from contract value to fair value	-	(6,771)
Guaranteed investment account per the Form 5500	\$ -	520,865

The following is a reconciliation of the net change in net assets available for benefits per the financial statements at December 31, 2022 and 2021, to Form 5500:

	2022	2021
Net increase (decrease) in net assets available for benefits per the financial statements	\$ (1,555,267)	1,359,024
Employer contribution receivable per the financial statements, current year	-	(18,749)
Employer contribution receivable per the financial statements, prior year	18,749	7,150
Employee contribution receivable per the financial statements, current year	-	(20,223)
Employee contribution receivable per the financial statements, prior year	20,223	12,809
Transfer of investments out of plan (presented on Form 5500 below net income)	-	9,738
Change in adjustment from contract value to fair value	6,771	12,080
Net increase (decrease) in net assets available for benefits per the Form 5500	\$ (1,509,524)	1,361,829

**GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN**

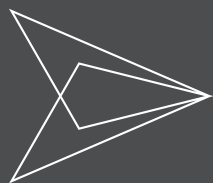
Supplementary Schedule

December 31, 2022

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Schedule H - Part IV Item 4i - Schedule of
Assets (Held at End of Year)
EIN: 20-8412604
Tax Year: 2022

{a}	{b}	{c}	{d}	{e}
	Identity of Issue	Description of Investment	Cost	Current Value
*	Fidelity	Fidelity 500 Index Fund	- \$	102,932
*	Fidelity	Fidelity Mid Cap Index Fund	-	22,119
*	Fidelity	Fidelity Freedom Index 2010 Fund Institutional Premium Class	-	7,662
*	Fidelity	Fidelity Freedom Index 2015 Fund Institutional Premium Class	-	1,225
*	Fidelity	Fidelity Freedom Index 2020 Fund Institutional Premium Class	-	443,700
*	Fidelity	Fidelity Freedom Index 2025 Fund Institutional Premium Class	-	1,524,855
*	Fidelity	Fidelity Freedom Index 2030 Fund Institutional Premium Class	-	2,468,422
*	Fidelity	Fidelity Freedom Index 2035 Fund Institutional Premium Class	-	581,312
*	Fidelity	Fidelity Freedom Index 2040 Fund Institutional Premium Class	-	326,570
*	Fidelity	Fidelity Freedom Index 2045 Fund Institutional Premium Class	-	720,971
*	Fidelity	Fidelity Freedom Index 2050 Fund Institutional Premium Class	-	632,491
*	Fidelity	Fidelity Freedom Index 2055 Fund Institutional Premium Class	-	291,015
*	Fidelity	Fidelity Freedom Index 2060 Fund Institutional Premium Class	-	176,495
*	Fidelity	Fidelity Freedom Index 2065 Fund Institutional Premium Class	-	34,285
*	Fidelity	Fidelity International Capital Appreciation K6 Fund	-	33,038
*	Fidelity	Fidelity Small Cap Growth K6 Fund	-	38,300
*	Fidelity	Fidelity Government Money Market Fund Class K6	-	13,492
	Oakmark	Oakmark Fund Investor Class	-	11,700
	T. Rowe Price	T. Rowe Price Dividend Growth Fund I Class	-	3,783
	Principal	Principal Blue Chip Fund Institutional Class	-	25,269
	Cohen & Steers	Cohen & Steers Realty Shares Fund Class Z	-	10,678
	MFS	MFS Mid Cap Value Fund Class R6	-	23,229
	MFS	MFS Mid Cap Growth Fund Class R6	-	37,997
	Allspring	Allspring Special Small Cap Value R6	-	25,224
				\$ 7,556,764

* - Party in interest



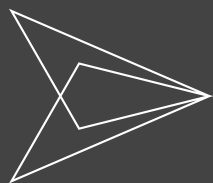
FORGE

FINANCIAL & MANAGEMENT CONSULTING

GREAT RIVER ENTERTAINMENT, LLC
401(k) PROFIT SHARING PLAN
Schedule H - Part IV Item 4i - Schedule of
Assets (Held at End of Year)
EIN: 20-8412604
Tax Year: 2022

{a}	{b}	{c}	{d}	{e}
	Identity of Issue	Description of Investment	Cost	Current Value
*	Fidelity	Fidelity 500 Index Fund	- \$	102,932
*	Fidelity	Fidelity Mid Cap Index Fund	-	22,119
*	Fidelity	Fidelity Freedom Index 2010 Fund Institutional Premium Class	-	7,662
*	Fidelity	Fidelity Freedom Index 2015 Fund Institutional Premium Class	-	1,225
*	Fidelity	Fidelity Freedom Index 2020 Fund Institutional Premium Class	-	443,700
*	Fidelity	Fidelity Freedom Index 2025 Fund Institutional Premium Class	-	1,524,855
*	Fidelity	Fidelity Freedom Index 2030 Fund Institutional Premium Class	-	2,468,422
*	Fidelity	Fidelity Freedom Index 2035 Fund Institutional Premium Class	-	581,312
*	Fidelity	Fidelity Freedom Index 2040 Fund Institutional Premium Class	-	326,570
*	Fidelity	Fidelity Freedom Index 2045 Fund Institutional Premium Class	-	720,971
*	Fidelity	Fidelity Freedom Index 2050 Fund Institutional Premium Class	-	632,491
*	Fidelity	Fidelity Freedom Index 2055 Fund Institutional Premium Class	-	291,015
*	Fidelity	Fidelity Freedom Index 2060 Fund Institutional Premium Class	-	176,495
*	Fidelity	Fidelity Freedom Index 2065 Fund Institutional Premium Class	-	34,285
*	Fidelity	Fidelity International Capital Appreciation K6 Fund	-	33,038
*	Fidelity	Fidelity Small Cap Growth K6 Fund	-	38,300
*	Fidelity	Fidelity Government Money Market Fund Class K6	-	13,492
	Oakmark	Oakmark Fund Investor Class	-	11,700
	T. Rowe Price	T. Rowe Price Dividend Growth Fund I Class	-	3,783
	Principal	Principal Blue Chip Fund Institutional Class	-	25,269
	Cohen & Steers	Cohen & Steers Realty Shares Fund Class Z	-	10,678
	MFS	MFS Mid Cap Value Fund Class R6	-	23,229
	MFS	MFS Mid Cap Growth Fund Class R6	-	37,997
	Allspring	Allspring Special Small Cap Value R6	-	25,224
				\$ 7,556,764

* - Party in interest



FORGE

FINANCIAL & MANAGEMENT CONSULTING