

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE 401K RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 01/01/1992
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) CHINOOK WINDS CASINO 1777 NW 44TH ST LINCOLN CITY, OR 97367-5094
2b	Employer Identification Number (EIN) 93-1172959
2c	Plan Sponsor's telephone number 541-996-5882
2d	Business code (see instructions) 813000

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.	10/15/2024	JOHN WHEELER
	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

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	5 707
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 625 6a(2) 775 6b 16 6c 94 6d 885 6e 1 6f 886 6g(1) 461 6g(2) 587 6h 22
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:

3H 2T 2S 2G 2F

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
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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
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5)** ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A Name of plan CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 CHINOOK WINDS CASINO	D Employer Identification Number (EIN) 93-1172959

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.
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1 Coverage Information:

(a) Name of insurance carrier MUTUAL OF AMERICA SEC. CORP LLC					
(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
13-1614399	88668	61630	587	01/01/2023	12/31/2023

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 0	(b) Total amount of fees paid 4373
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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	
SEATTLE REGIONAL OFFICE 10230 NE POINTS DRIVE SUITE 550 KIRKLAND, WA 98033-7808	

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	4373	PORTION OF INCENTIVE COMPENSATION	3

(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	661603
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	15248979

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.**6d**

Specify nature of costs ▶

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**

626904

c Additions: (1) Contributions deposited during the year**7c(1)**

68415

(2) Dividends and credits

7c(2)

0

(3) Interest credited during the year

7c(3)

10191

(4) Transferred from separate account.....

7c(4)

0

(5) Other (specify below)

7c(5)

1047

▶ ROLLOVERS, LOANS, FORFEITURES

(6) Total additions.....

7c(6)

79653

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

706557

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

44795

(2) Administration charge made by carrier

7e(2)

159

(3) Transferred to separate account.....

7e(3)

0

(4) Other (specify below)

7e(4)

0

▶ ROLLOVERS, LOANS, FORFEITURES

(5) Total deductions.....

7e(5)

44954

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

661603

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)	
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	10b	

Specify nature of costs.

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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 CHINOOK WINDS CASINO	D Employer Identification Number (EIN) 93-1172959	

Part I	Service Provider Information (see instructions)
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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	82 DEVONSHIRE STREET BOSTON, MA 02109

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
VANGUARD	PO BOX 2600 VALLEY FORGE, PA 19482-2600

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
DWS	222 SOUTH RIVERSIDE PLAZA CHICAGO, IL 60606-5808

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
INVESCO VI MAIN STREET	PO BOX 5270 DENVER, CO 80217-5270

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

AMERICAN CENTURY INVESTMENTS

PO BOX 419786
KANSAS CITY, MO 64141-6786

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

CALVERT

4550 MONTGOMERY AVENUE
SUITE 1000N
BETHESDA, MA 20814

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

AMERICAN FUNDS

333 SOUTH HOPE STREET
LOS ANGELES, CA 90071

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

PIMCO

840 NEWPORT CENTER DRIVE
NEWPORT BEACH, CA 92660

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

MFS

111 HUNTINGTON AVENUE
BOSTON, MA 02199

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

VICTORY FUNDS

4900 TIEDEMAN ROAD
4TH FLOOR
BROOKLYN, OH 44144

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

NEUBERGER BERMAN

1290 AVENUE OF THE AMERICAS
NEW YORK, NY 10104

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

GOLDMAN SACHS VIT FUNDS

200 WEST STREET
NEW YORK, NY 10282

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

DELAWARE FUNDS

ONE COMMERCE SQUARE
2005 MARKET STREET
PHILADELPHIA, PA 19103

(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

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(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)

MUTUAL OF AMERICA INVESTMENT CORP

320 PARK AVENUE
NEW YORK, NY 10022

(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?
12 15 37 65	RECORD KEEPER	2827	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 ☐

(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
(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.	
(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.	
(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:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 CHINOOK WINDS CASINO	D Employer Identification Number (EIN) 93-1172959	

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		
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)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(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)	12425468	15248979
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	626904	661603
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	13052372	15910582
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
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	13052372	15910582

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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	833667	
(B) Participants	2a(1)(B)	1329181	
(C) Others (including rollovers)	2a(1)(C)	12181	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2175029
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	10191	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10191
(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)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(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)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(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)		2450327
(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)		0
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		4635547

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1777565	
(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)		1777565
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	2827	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		2827
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1780392

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2855155
l Transfers of assets:			
(1) To this plan	2l(1)		3055
(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: **BLUEBIRD, CPAS**

(2) EIN: **26-1571066**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
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.)	☒	☐	553084
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.)	☐	☒	
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.)	☐	☒	
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.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
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?	☐	☒	
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?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
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.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
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.	☐	☐	

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 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE 401K RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 CHINOOK WINDS CASINO		D Employer Identification Number (EIN) 93-1172959
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 0
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): 13-3590259		
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 0
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) 2023 v. 230707		

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
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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) and (b):	
a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
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. _____	

Part VII	IRS Compliance Questions
-----------------	---------------------------------

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☒ Yes ☐ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☐ Design-based safe harbor method	
☒ "Prior year" ADP test	
☐ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>11 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q704237A</u> .	

**CONFEDERATED TRIBES OF
SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN**

**Financial Statements and
Independent Auditor's Report**

December 31, 2023 and 2022



**CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN**

DECEMBER 31, 2023 AND 2022

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INDEPENDENT AUDITOR'S REPORT

To the Trustees and Participants of the
Confederated Tribes of Siletz Indians Enterprise 401(k) Retirement Plan:

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

We have performed audits of the accompanying financial statements of the Confederated Tribes of Siletz Indians Enterprise 401(k) Retirement 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 position available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net position 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 the 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, 2023 and 2022, and for the years then ended, stating the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, 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 financial statements referred to above 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. 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 the 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 these 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 the Plan's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information they may raise substantial doubt shortly thereafter.

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 generally accepted auditing standards 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 there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement 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 the effectiveness of the 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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 certifications, 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.

Supplemental Schedules Required by ERISA

The supplemental schedules, *Schedule H, Line 4a – Schedule of Delinquent Participant Contributions* and *Schedule H, Line 4i – Schedule of Assets (Held at End of Year)*, as of December 31, 2023, and for the year then ended, are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional 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 generally accepted auditing standards. 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their 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 schedules, other than the information in the supplemental schedule 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 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).

BlueBird, CPAs

Reno, Nevada
October 10, 2024

**CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
STATEMENTS OF NET POSITION AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS:		
Investments, at fair value	\$ 15,248,979	\$ 12,425,468
Fully benefit-responsive investment contract, at contract value	<u>661,603</u>	<u>626,904</u>
Total assets	<u>15,910,582</u>	<u>13,052,372</u>
LIABILITIES:		
Excess contributions payable	<u>4,608</u>	<u>51,618</u>
Total liabilities	<u>4,608</u>	<u>51,618</u>
Net position available for benefits	<u><u>\$ 15,905,974</u></u>	<u><u>\$ 13,000,754</u></u>

CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET POSITION AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ADDITIONS (SUBTRACTIONS):		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 2,450,327	\$ (2,734,879)
Interest income	10,191	3,016
Other income	-	45
Total investment income (loss)	<u>2,460,518</u>	<u>(2,731,818)</u>
Contributions:		
Participants	1,324,573	1,079,515
Employer	833,667	668,220
Rollover	12,181	49,429
Total contributions	<u>2,170,421</u>	<u>1,797,164</u>
Total additions (subtractions)	<u>4,630,939</u>	<u>(934,654)</u>
DEDUCTIONS:		
Benefit payments to participants	1,725,947	1,503,045
Administrative expenses	<u>2,827</u>	<u>2,939</u>
Total deductions	<u>1,728,774</u>	<u>1,505,984</u>
Increase (decrease) in net position available for benefits	2,902,165	(2,440,638)
Transfers to this Plan	3,055	-
Net position available for benefits, beginning of year	<u>13,000,754</u>	<u>15,441,392</u>
Net position available for benefits, end of year	<u><u>\$ 15,905,974</u></u>	<u><u>\$ 13,000,754</u></u>

**CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

Note 1: Description of the Plan

The following description of the Confederated Tribes of Siletz Indians Enterprise 401(k) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General – The Confederated Tribes of Siletz Indians & Enterprises 401(k) Retirement Plan was a 401(k) profit sharing plan established by the Confederated Tribes of Siletz Indians of Oregon (the "Tribe") on January 1, 1992 for the Tribal government and various enterprises. Effective January 1, 2015, the Tribe split the Confederated Tribes of Siletz Indians & Enterprises 401(k) Retirement Plan into two separate plans. The Confederated Tribes of Siletz Indians Enterprise 401(k) Retirement Plan includes the Siletz Tribal Business Corporation and all enterprises under that corporation along with the Chinook Winds Casino Resort (the "Tribal Enterprises"). The Confederated Tribes of Siletz Indians 401(k) Retirement Plan includes all employees working for the tribal government and the Siletz Tribal Gaming Commission. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and subsequent amendments. All investments of the Plan are participant directed within certain investment options offered by the Plan.

Participation and Employee Contributions – Employees of the Tribal Enterprises, not excluded by class, which have completed six months of service and attained the age of 18, are eligible to participate in the Plan. Employees are eligible for employer contributions after completing one year of service. Effective January 1, 2021, new participants are automatically enrolled at a 1% salary deferral rate, with auto escalation of 1% each year to a maximum of 6%, unless they decline. Employees covered by a collective bargaining unit under which benefits were a subject of good faith bargaining, as well as leased employees and Job Training Partnership Act Program recipients, are excluded by class. Each participant may elect to invest in any one or a combination of the Plan investment options. Elective deferral contributions may not exceed a specific dollar amount determined annually by the Internal Revenue Service (IRS). Starting in 2015, the Plan also allows for Roth after-tax contributions to be made to the Plan.

Employer Profit Sharing Contributions – Any profit sharing contributions are determined separately by each participating employer. Such contributions are allocated to each participant's separate account based on the participant's proportionate share of the total compensation paid during the year to all participants who have completed one year of service; defined as 1,000 hours or more worked per year. The Chinook Winds Casino Resort and Siletz Tribal Business Corporation provided no profit sharing contributions to the Plan for the years ended December 31, 2023 and 2022.

Employer Matching Contributions – Any matching contributions are determined separately by each participating employer. Matching contributions are allocated to each participant's separate account, for those who have completed one year of service, based on the participant's compensation paid during the year. The Chinook Winds Casino Resort and Siletz Tribal Business Corporation elected to match employees' contributions up to 6% for the years ended December 31, 2023 and 2022, respectively.

CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 1: Description of the Plan (Continued)

Investments – Participants direct their contributions into the various investment options offered by the Plan. Investment options are shares of registered investment company funds held and managed by Mutual of America Life Insurance Company, the custodian of the Plan. Participants may change their investment elections and make transfers between investment options twice per month.

Participant Accounts – Each participant account is credited with the participant's contribution, the employer's contributions, and allocations of Plan earnings (losses) and is charged with an allocation of administrative expenses that are paid by the Plan. Plan earnings (losses) are allocated based on the participant's share of net earnings or losses of their respective elected investment options. Allocations of administrative expenses are based on the participant's 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.

Vesting – All participant contributions are fully vested at all times including earnings thereon. Participants become vested in accumulated Tribal Enterprises' contributions based on 20% increments for each year of service after the second year. Participants become fully vested upon completion of six years of service, permanent disability, or death. In the event the Plan is terminated, all participant accounts would become fully vested and the assets would be distributed to the participants in accordance with the terms set forth in the Plan.

<u>Years of Service</u>	<u>Percentage Vested</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Payment of Benefits – All amounts allocated to participants are distributable to them or their beneficiaries in the event of the participant's retirement, death, or total disability. Participants who terminate their employment with the Tribal Enterprises receive all vested amounts allocated to them. Under the terms set forth in the Plan, if the participant's vested account balance exceeds \$5,000, the distribution of benefits may be made in a lump-sum, installments, or a combination of a lump-sum and installments or through rollover to another retirement plan at the election of the participant. All distributions of participant account balances for less than \$5,000 are made in a lump-sum or the Plan may rollover all account balances less than \$5,000 but exceeding \$1,000 into an Individual Retirement Account (IRA).

Forfeitures – Participant forfeitures may be used to pay Plan administrative expenses or to reduce future employer contributions. During the years ended December 31, 2023 and 2022, forfeitures used to reduce employer contributions were \$21,551 and \$18,083, respectively. At December 31, 2023 and 2022, the balance in the forfeitures account was \$- and \$288, respectively.

Participant Loans – Participant loans from the Plan are not permitted.

CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 2: Summary of Significant Accounting Policies

The following significant accounting policies were used to prepare the financial statements in accordance with generally accepted accounting principles.

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include statements from the Governmental Accounting Standards Board (GASB), as well as other guidance provided by the American Institute of Certified Public Accountants' Audit and Accounting Guide, *Employee Benefit Plans*.

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are (1) to enhance comparability in accounting and financial reporting and (2) to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees. GASB Statement No. 99 becomes effective as follows: (a) the requirements in paragraphs 26-32 of this statement were effective upon issuance, (b) the requirements in paragraph 11-25 of this statement became effective for the Plan for the 2023 reporting period, (c) the requirements in paragraphs 4-10 of this statement becomes effective for the Plan for the 2024 reporting period. Implementation of the requirements in paragraphs 11-25 of this statement did not have a significant impact on the Plan's financial statements.

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. The objective of this statement is to enhance the accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. GASB Statement No. 100 becomes effective for the Plan for the 2024 reporting period.

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. GASB Statement No. 102 becomes effective for the Plan for the 2025 reporting period.

The effect of the future adoption of GASB Statements No. 99, No. 100, and No. 102 on the Plan's financial statements has not been evaluated as of the date of this report.

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therewith, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value, as certified by the Plan's custodian, Mutual of America Life Insurance Company. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 2: Summary of Significant Accounting Policies (Continued)

Fully benefit-responsive investment contracts are reported at contract value. Contract value is the most relevant measurement attribute because it is the amount that participants in a plan would receive in a permitted participant-initiated transaction.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses in investments bought and sold as well as held during the year.

Excess Contributions Payable

Excess contributions payable represent amounts payable to participants for contributions in excess of amounts allowed by the IRS and are recorded as a liability with a corresponding reduction in contributions. Amounts payable to participants at December 31, 2023 and 2022, totaled \$4,608 and \$51,618, respectively. The Plan distributed the December 31, 2023 and 2022, excess contributions payable to the applicable participants after March 15, 2024 and 2023, respectively.

Payment of Benefits

The Plan recognizes benefit payments in the period the benefits are actually paid.

Administrative Expenses

Expenses of the Plan may be paid through Plan assets, forfeitures, or the Tribal Enterprises. Investment related expenses are included in net appreciation (depreciation) in fair value of investment. Administrative expenses paid by the Plan were \$2,827 and \$2,939 for the years ended December 31, 2023 and 2022, respectively.

Date of Management's Review

Subsequent events were evaluated through October 10, 2024, which is the date the financial statements were available to be issued.

Note 3: Fair Value Measurements

The Plan's investments, excluding fully benefit-responsive investment contracts, are reported at fair value in the accompanying statements of net position available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 3: Fair Value Measurements (Continued)

GASB Statement No. 72, *Fair Value Measurement and Application*, provides the framework for measuring fair value. The framework provides a fair value hierarchy that 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under GASB Statement No. 72 are described as follows: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date; and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. The Plan uses Level 2 inputs only when Level 1 inputs are not available to the Plan. There were no Level 1 or Level 3 inputs required to be used by the Plan.

Level 2 Fair Value Measurements

The fair value of mutual funds held in pooled separate accounts are based on inputs other than quoted prices included within Level 1 that are observable for valuing the asset or liability, either directly or indirectly. Observable inputs include quoted prices for similar assets or liabilities in active or nonactive markets. Fair value of the investments is based on the net asset value of the fund as reported by the investment advisor. Net asset valuation is computed by dividing the total assets, minus liabilities, allocated to each share class by the number of shares outstanding for that class at the close of each business day that the New York Stock Exchange is open. Level 2 inputs may also include insignificant adjustments to market inputs.

The following table sets forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023:

December 31, 2023	Fair Value	Inputs other Than Quoted Prices in Active Markets for Identical Assets (Level 2)
Mutual funds:		
Growth equity	\$ 2,293,821	\$ 2,293,821
Blend equity	2,642,391	2,642,391
Value equity	105,372	105,372
International	314,862	314,862
Specialty	445,663	445,663
Asset allocation	192,895	192,895
Strategic allocation	96,768	96,768
Target maturity	9,033,313	9,033,313
Bond	61,429	61,429
Money market	62,465	62,465
Total investments, at fair value	<u>\$ 15,248,979</u>	<u>\$ 15,248,979</u>

CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 3: Fair Value Measurements (Continued)

The following table sets forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022:

December 31, 2022	Fair Value	Inputs other Than Quoted Prices in Active Markets for Identical Assets (Level 2)
Mutual funds:		
Growth equity	\$ 1,561,512	\$ 1,561,512
Blend equity	2,260,280	2,260,280
Value equity	70,471	70,471
International	311,983	311,983
Specialty	354,207	354,207
Asset allocation	44,030	44,030
Strategic allocation	229,026	229,026
Target maturity	7,477,947	7,477,947
Bond	48,494	48,494
Money market	67,518	67,518
Total investments, at fair value	<u>\$ 12,425,468</u>	<u>\$ 12,425,468</u>

Note 4: Investments

Investments representing 5% or more of net position available for benefits consisted of the following as of December 31:

	2023	2022
T. Rowe Price Blue Chip Growth Portfolio	\$ 1,258,861	\$ 758,212
Mutual of America Equity Index Fund	\$ 1,225,047	\$ 1,071,150
Mutual of America 2020 Retirement Fund	\$ 801,125	\$ 853,394
Mutual of America 2025 Retirement Fund	\$ 800,125	\$ 847,954
Mutual of America 2030 Retirement Fund	\$ 1,697,236	\$ 1,412,779
Mutual of America 2035 Retirement Fund	\$ 1,084,889	\$ 1,070,688
Mutual of America 2040 Retirement Fund	\$ 923,394	\$ 722,008
Mutual of America 2045 Retirement Fund	\$ 1,577,754	\$ 1,128,366
Mutual of America 2050 Retirement Fund	\$ 1,156,984	\$ 803,910

For the years ended December 31, 2023 and 2022, the Plan's mutual fund investments (including gains and losses on investments bought and sold, as well as held during the year), appreciated (depreciated) in value by \$2,450,327 and \$(2,734,879), respectively.

CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 5: Guaranteed Investment Contract with Insurance Company

The Plan invests in a fully benefit-responsive investment contract with Mutual of America Life Insurance Company called the Mutual of America Interest Accumulation. Mutual of America Life Insurance Company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The Mutual of America Interest Accumulation meets the fully benefit-responsive criteria and is therefore reported at contract value. Contract value, as reported to the Plan by Mutual of America Life Insurance Company, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events may limit the ability of the Plan to transact at contract value. Such events include but may not be limited to: premature termination of the contract by the Plan or termination of the Plan. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants is probable of occurring.

Average Yields:	<u>2023</u>	<u>2022</u>
Based on actual earnings	2.85%	0.15%
Based on interest rate credited to participants	2.85%	0.15%

Note 6: Reconciliation of the Financial Statements to the Form 5500

The following items are disclosed to reconcile amounts reported in the financial statements to the Form 5500.

	<u>2023</u>	<u>2022</u>
Net position available for benefits per the financial statements	\$ 15,905,974	\$ 13,000,754
Excess contributions payable	4,608	51,618
Net position available for benefits per the Form 5500	<u>\$ 15,910,582</u>	<u>\$ 13,052,372</u>
Increase (decrease) in net position available for benefits per the financial statements	\$ 2,902,165	\$ (2,440,638)
Change in contributions receivable	-	5,605
Change in excess contributions payable	(47,010)	51,618
Increase (decrease) in net position available for benefits per the Form 5500	<u>\$ 2,855,155</u>	<u>\$ (2,383,415)</u>

CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 7: Investment Information Prepared and Certified by the Custodian

Management has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Certain information disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and fully benefit-responsive investment contract, at contract value, held at December 31 2023 and 2022, and net appreciation (depreciation) in fair value of investments, interest income, other income, and administrative expenses for the years ended December 31, 2023 and 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Mutual of America Life Insurance Company (the custodian of the Plan).

The Plan's independent certified public accountants did not perform auditing procedures with respect to the above information, except for comparing such information to the related information included in the financial statements and supplemental schedule of assets.

Note 8: Related Party/Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds and a fully benefit-responsive contract managed by Mutual of America Life Insurance Company. Mutual of America Life Insurance Company is the custodian and trustee as defined by the Plan, and, therefore, these transactions qualify as related party/party-in-interest transactions.

Note 9: Plan Termination

Although it has not expressed any intent to do so, the Plan may be amended or terminated at any time by the Tribal Enterprises provided that no such amendment may deprive participants of their vested benefits. It is currently the intent of the Tribal Enterprises to continue the Plan. Any participating employer shall be permitted to discontinue or revoke its participation in the Plan upon notification to the Trustee. In the event of Plan termination, participants will become 100% vested in their accounts.

Note 10: Tax Status

The trust established under the Plan to hold the Plan's assets is qualified pursuant to the appropriate section of the Internal Revenue Code and, accordingly, the trust's investment income is exempt from income tax. The Plan has obtained a favorable tax determination letter, updated July 2, 2014, from the IRS, covering the prototype plan offered by the trustees. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 11: 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 statements of net position available for benefits.

**CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022**

Note 12: ERISA Fidelity Bond

ERISA requires that employee benefit plans obtain a fidelity bond to protect the Plan against theft of Plan assets by fiduciaries and other Plan officials. The amount of the bond is fixed at the beginning of the Plan year, in an amount that is not less than 10% of the Plan assets as of the beginning of the Plan year, up to a maximum bond requirement of \$500,000. Bonds were in place during the years ended December 31, 2023 and 2022.

SUPPLEMENTAL INFORMATION

**CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
FOR THE YEAR ENDED DECEMBER 31, 2023**

**Schedule H, Line 4a
Schedule of Delinquent Participant Contributions**

**EIN: 93-1172959
PLAN NUMBER: 002**

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
n/a	\$553,084	n/a	n/a	n/a

CONFEDERATED TRIBES OF SILETZ INDIANS ENTERPRISE
401(k) RETIREMENT PLAN
DECEMBER 31, 2023

Schedule H, Line 4i
Schedule of Assests (Held at End of Year)

EIN: 93-1172959
PLAN NUMBER: 002

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
*	Mutual of America	Mutual of America Aggressive Allocation	**	\$ 192,895
*	Mutual of America	Mutual of America Conservative Allocation	**	39,802
*	Mutual of America	Mutual of America Moderate Allocation	**	56,966
*	Mutual of America	Mutual of America Bond Fund	**	41,384
*	Mutual of America	American Century VP Capital Appreciation	**	156,684
*	Mutual of America	Vanguard VIF Diversified Value Portfolio	**	49,104
*	Mutual of America	Vanguard VIF International Portfolio	**	261,452
*	Mutual of America	T. Rowe Price Blue Chip Growth Portfolio	**	1,258,861
*	Mutual of America	Mutual of America Balanced Fund	**	59,279
*	Mutual of America	Calvert VP SRI Balanced Portfolio	**	379,086
*	Mutual of America	Delaware VIP Small Cap Value Series	**	12,055
*	Mutual of America	Mutual of America Equity Index Fund	**	1,225,047
*	Mutual of America	Fidelity VIP Mid Cap Portfolio	**	29,784
*	Mutual of America	Fidelity VIP Asset Manager Portfolio	**	928
*	Mutual of America	Fidelity VIP Contrafund Portfolio	**	63,822
*	Mutual of America	Fidelity VIP Equity Income Portfolio	**	37,239
*	Mutual of America	Goldman Sachs VIT US Equity Insights	**	7,531
*	Mutual of America	Goldman Sachs VIT Small Cap Eq Insights	**	7,718
*	Mutual of America	American Funds IS New World Fund	**	13,848
*	Mutual of America	Mutual of America Money Market Fund	**	62,465
*	Mutual of America	Mutual of America Intermediate Bond Fund	**	2,788
*	Mutual of America	Mutual of America Mid Cap Equity Index	**	619,720
*	Mutual of America	MFS VIT III Mid Cap Value Portfolio	**	11,348
*	Mutual of America	Mutual of America Mid Cap Value Fund	**	10,754
*	Mutual of America	Neuberger Berman AMT Sustainable Equity	**	32,434
*	Mutual of America	Mutual of America International Fund	**	39,562
*	Mutual of America	Invesco V.I. Main Street	**	15,657
*	Mutual of America	Mutual of America Retirement Income Fund	**	357,898
*	Mutual of America	Vanguard VIF Real Estate Index Portfolio	**	66,577
*	Mutual of America	PIMCO VIT Real Return Portfolio	**	35,387
*	Mutual of America	Mutual of America 2015 Retirement Fund	**	164,915
*	Mutual of America	Mutual of America 2020 Retirement Fund	**	801,125
*	Mutual of America	Mutual of America 2025 Retirement Fund	**	800,125
*	Mutual of America	Mutual of America 2030 Retirement Fund	**	1,697,236
*	Mutual of America	Mutual of America 2035 Retirement Fund	**	1,084,889
*	Mutual of America	Mutual of America 2040 Retirement Fund	**	923,394
*	Mutual of America	Mutual of America 2045 Retirement Fund	**	1,577,754
*	Mutual of America	Mutual of America 2050 Retirement Fund	**	1,156,984
*	Mutual of America	Mutual of America 2055 Retirement Fund	**	402,390
*	Mutual of America	Mutual of America 2060 Retirement Fund	**	357,648
*	Mutual of America	Mutual of America 2065 Retirement Fund	**	66,853
*	Mutual of America	Mutual of America All America Fund	**	132,397
*	Mutual of America	Mutual of America Small Cap Equity Index Fund	**	218,764
*	Mutual of America	DWS Capital Growth VIP	**	618,697
*	Mutual of America	Mutual of America Small Cap Growth Fund	**	58,365
*	Mutual of America	Mutual of America Small Cap Value Fund	**	22,111
*	Mutual of America	Vanguard VIF Total Bond Market	**	17,257
		Investments, at fair value		<u>\$ 15,248,979</u>
*	Mutual of America	Mutual of America Interest Accumulation	**	\$ 661,603
		Fully benefit-responsive investment contract, at contract value		<u>\$ 661,603</u>

* Denotes party-in-interest to the Plan

** Historical cost information is not required for participant directed accounts

Attachment to January 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Confederated Tribes of Siletz Indians Enterprise 401(k) Retirement Plan

EIN: 93-1172959

PN: 002

(a)	(b) identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity value.	(d) Cost	(e) Current value
*	Mutual of America	GROUP ANNUITY CONTRACT American Century Investments VP Capital Appreciation Fund		156,684
*	Mutual of America	GROUP ANNUITY CONTRACT American Funds Insurance Series New World Fund		13,848
*	Mutual of America	GROUP ANNUITY CONTRACT Calvert VP SRI Balanced Portfolio		379,086
*	Mutual of America	GROUP ANNUITY CONTRACT DWS Capital Growth VIP		618,697
*	Mutual of America	GROUP ANNUITY CONTRACT Delaware VIP Small Cap Value Series		12,055
*	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Asset Manager Portfolio		928
*	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Contrafund Portfolio		63,823
*	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Equity-Income Portfolio		37,239
*	Mutual of America	GROUP ANNUITY CONTRACT Fidelity VIP Mid Cap Portfolio		29,784
*	Mutual of America	GROUP ANNUITY CONTRACT Goldman Sachs VIT Small Cap Equity Insights Fund		1,728
*	Mutual of America	GROUP ANNUITY CONTRACT Goldman Sachs VIT US Equity Insights Fund		7,532
*	Mutual of America	GROUP ANNUITY CONTRACT Invesco V.I. Main Street Fund		15,657
*	Mutual of America	GROUP ANNUITY CONTRACT MFS VIT III Mid Cap Value Portfolio		11,348
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Aggressive Allocation Fund		192,895
*	Mutual of America	GROUP ANNUITY CONTRACT MoA All America Fund		132,397
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Balanced Fund		59,278
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2015 Fund		161,314
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2020 Fund		728,909

Attachment to January 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Confederated Tribes of Siletz Indians Enterprise 401(k) Retirement Plan

EIN: 93-1172959

PN: 002

(a)	(b) identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity value.	(d) Cost	(e) Current value
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2025 Fund		782,998
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2030 Fund		1,557,249
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2035 Fund		1,000,591
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2040 Fund		834,544
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2045 Fund		1,554,280
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2050 Fund		1,077,709
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2055 Fund		293,841
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2060 Fund		326,335
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Clear Passage 2065 Fund		48,493
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Conservative Allocation Fund		39,802
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Core Bond Fund		41,385
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Equity Index Fund		1,225,047
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Intermediate Bond Fund		2,788
*	Mutual of America	GROUP ANNUITY CONTRACT MoA International Fund		39,562
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Mid Cap Equity Index Fund		619,720
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Mid Cap Value Fund		10,755
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Moderate Allocation Fund		56,966
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Money Market Fund		62,465
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Retirement Income Fund		357,897

Attachment to January 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Confederated Tribes of Siletz Indians Enterprise 401(k) Retirement Plan

EIN: 93-1172959

PN: 002

(a)	(b) identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity value.	(d) Cost	(e) Current value
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Small Cap Equity Index Fund		218,765
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Small Cap Growth Fund		58,365
*	Mutual of America	GROUP ANNUITY CONTRACT MoA Small Cap Value Fund		22,112
*	Mutual of America	GROUP ANNUITY CONTRACT Mutual of America Interest Accumulation Account		660,397
*	Mutual of America	GROUP ANNUITY CONTRACT Neuberger Berman AMT Sustainable Equity Portfolio		32,434
*	Mutual of America	GROUP ANNUITY CONTRACT PIMCO VIT Real Return Portfolio		35,387
*	Mutual of America	GROUP ANNUITY CONTRACT T. Rowe Price Blue Chip Growth Portfolio		1,258,862
*	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF Diversified Value Portfolio		49,103
*	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF International Portfolio		261,452
*	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF Real Estate Index Portfolio		66,578
*	Mutual of America	GROUP ANNUITY CONTRACT Vanguard VIF Total Bond Market Index Portfolio		17,256

