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

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . [ ]

D Check box if filing under:
- [X] 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
SQUAXIN ISLAND GAMING ENTERPRISES 401(K)/PROFIT SHARING PLAN

1b Three-digit plan number (PN) 001

1c Effective date of plan 11/14/1996

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)
SQUAXIN ISLAND GAMING ENTERPRISES D/B/A LITTLE CRE

WEST 91 HIGHWAY 108
SHELTON, WA 98584

2b Employer Identification Number (EIN) 91-1684706

2c Plan Sponsor's telephone number 360-432-7011

2d Business code (see instructions) 713200

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.	10/15/2025	TONI BRAMER
	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 [X] 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:	**4b** EIN	
a	Sponsor's name		
c	Plan Name	**4d** PN	
5	Total number of participants at the beginning of the plan year	**5**	924
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	568
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	587
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	330
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	921
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	7
f	Total. Add lines **6d** and **6e**.	**6f**	928
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	880
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	886
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	98
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:

2G 2J 2K 2S 2T 2E 2F 3D

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) [X] 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) [X] Trust
- (4) [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules
- (1) [X] **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) [X] **H** (Financial Information)
- (2) [ ] **I** (Financial Information – Small Plan)
- (3) [ ] **A** (Insurance Information) – Number Attached 0
- (4) [X] **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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information	OMB No. 1210-0110
	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2024
	▶ File as an attachment to Form 5500.	This Form is Open to Public Inspection.

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan SQUAXIN ISLAND GAMING ENTERPRISES 401(K)/PROFIT SHARING PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SQUAXIN ISLAND GAMING ENTERPRISES D/B/A LITTLE CRE	**D** Employer Identification Number (EIN) 91-1684706

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered “Yes” to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	80626	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

LPL FINANCIAL LLC

04-3046611

(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?
27	ADVISOR	45797	Yes [ ] No [X]	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL S GLB TECH I2 - COLUMBIA MGT I	430 W 7TH STREET STE 219104 KANSAS CITY, MO 64105	0.10%

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

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DODGE & COX INCOME I - SS&C GIDS,	1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.08%

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

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VICT SHORT-TM BND IS - VICTORY CAP	9800 FREDERICKSBURG ROAD SAN ANTONIO, TX 78288	0.05%

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**Financial Information** This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	OMB No. 1210-0110 **2024** **This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan
SQUAXIN ISLAND GAMING ENTERPRISES 401(K)/PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SQUAXIN ISLAND GAMING ENTERPRISES D/B/A LITTLE CRE

D Employer Identification Number (EIN)
91-1684706

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		**(a)** Beginning of Year	**(b)** End of Year
a Total noninterest-bearing cash	**1a**	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	**1b(1)**	0	0
(2) Participant contributions	**1b(2)**	0	0
(3) Other	**1b(3)**	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	**1c(1)**	1157056	1240640
(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)**	966804	970756
(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)**	21065761	23978805
(14) Value of funds held in insurance company general account (unallocated contracts)	**1c(14)**	0	0
(15) Other	**1c(15)**	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	23189621	26190201
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	23189621	26190201

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)	1107554	
(B) Participants	2a(1)(B)	1702192	
(C) Others (including rollovers)	2a(1)(C)	113933	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2923679
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	53517	
(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)	38376	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		91893
(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)	1035756	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1035756
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2055601
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		6106929

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2979131	
(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)		2979131
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		795
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	80626	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	45797	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		126423
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3106349

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		3000580
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [X] 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) [X] 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, CPA'S **(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.)	4a	X		568401
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		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?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l	X		33
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2024** **This Form is Open to Public Inspection.**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan
SQUAXIN ISLAND GAMING ENTERPRISES 401(K)/PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SQUAXIN ISLAND GAMING ENTERPRISES D/B/A LITTLE CRE

D Employer Identification Number (EIN)
91-1684706

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.......... **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107 ____________

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.......... **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.......... ☐ Yes ☐ No ☐ N/A

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month ______ Day ______ Year ______

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).......... **6a**

b Enter the amount contributed by the employer to the plan for this plan year.......... **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).......... **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.......... ☐ Yes ☐ No ☐ N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.......... ☐ Yes ☐ No ☐ N/A

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.......... ☐ Increase ☐ Decrease ☐ Both ☐ No

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.......... ☐ Yes ☐ No

11 **a** Does the ESOP hold any preferred stock?.......... ☐ Yes ☐ No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).......... ☐ Yes ☐ No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.......... ☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)............	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)............	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)............	**14c**	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year............	**15a**	
b The corresponding number for the second preceding plan year............	**15b**	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year............	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers............	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .... ☐

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .... ☐

19 If the total number of participants is 1,000 or more, complete lines (a) 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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A .

SQUAXIN ISLAND GAMING ENTERPRISES
401(k)/PROFIT SHARING PLAN

Financial Statements and
Independent Auditor's Report

December 31, 2024 and 2023

BlueBird CPAs

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN

DECEMBER 31, 2024 AND 2023

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BlueBird CPAs

INDEPENDENT AUDITOR'S REPORT

To the Trustees and Participants of the
Squaxin Island Gaming Enterprises 401(k)/Profit Sharing Plan:

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

We have performed audits of the financial statements of the Squaxin Island Gaming Enterprises 401(k)/Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net position available for benefits as of December 31, 2024 and 2023, 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, 2024 and 2023, 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that 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 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 certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

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, 2024, 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 14, 2025

FINANCIAL STATEMENTS

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
STATEMENTS OF NET POSITION AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023

	2024	2023
ASSETS:		
Cash and cash equivalents	$ 1,240,640	$ 1,157,056
Investments, at fair value	23,978,805	21,065,761
Total cash and investments	25,219,445	22,222,817
Notes receivable from participants	970,756	966,804
Total assets	26,190,201	23,189,621
LIABILITIES:		
Excess contributions payable	2,282	-
Total liabilities	2,282	-
Net position available for benefits	$ 26,187,919	$ 23,189,621

The accompanying notes are an integral part of the financial statements.

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET POSITION AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
ADDITIONS:		
Investment income:		
Net appreciation in fair value of investments	$ 2,055,601	$ 2,718,900
Dividend income	1,035,756	583,345
Interest income	53,517	48,537
Total investment income	3,144,874	3,350,782
Interest income on notes receivable from participants	38,376	43,455
Contributions:		
Participants	1,699,910	1,600,372
Employer	1,107,554	1,275,849
Rollovers	113,933	182,530
Total contributions	2,921,397	3,058,751
Total additions	6,104,647	6,452,988
DEDUCTIONS:		
Benefits paid to participants	2,979,131	2,771,667
Deemed distributions	795	13,595
Administrative expenses	126,423	109,486
Total deductions	3,106,349	2,894,748
Increase in net position available for benefits	2,998,298	3,558,240
Net position available for benefits, beginning of year	23,189,621	19,631,381
Net position available for benefits, end of year	$ 26,187,919	$ 23,189,621

The accompanying notes are an integral part of the financial statements.

Note 1: Description of the Plan

The following description of the Squaxin Island Gaming Enterprises 401(k)/Profit Sharing Plan (the "Plan") is provided for general information purposes only. Squaxin Island Gaming Enterprises dba Little Creek Casino Resort (the "Company") is the Plan sponsor. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering substantially all full-time employees of the Company who have completed 90 days of service and are age eighteen or older. For purposes of salary deferrals and matching contributions, the entry date for the Plan is the first day following the date eligibility requirements are satisfied. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Upon meeting eligibility requirements, participants are automatically enrolled in the Plan with salary deferrals at 6% of eligible compensation, as defined by the Plan, up to established Internal Revenue Service (IRS) limits. Participants may elect to opt-out of the automatic enrollment at any time. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollovers). Beginning on January 3, 2023, The Plan began offering a Roth 401(k) feature. In 2024 and 2023, the Company, at its discretion, matched up to 100% of each participant's contributions, not to exceed 6% of the participant's compensation contributed as a salary deferral. Matching contributions are subject to certain limitations.

Investments - Participants direct their elective contributions into various investment options offered by the Plan and can change their investment options anytime throughout the year. The participant directed funds are held by Fidelity Management Trust Company ("Fidelity"). If a participant does not elect an investment option at the time of enrollment, their contributions are invested in the applicable target date retirement fund based on the participant's age until the participant changes their election. The Company's matching contributions are allocated in the same manner as that of the participant's elective contributions.

Participant Accounts - Each participant account is credited with the participant's contributions and allocations of (1) the Company's contributions, (2) Plan earnings or losses, and (3) an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is a benefit that can be provided from the participant's vested account.

Vesting - Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's matching contributions are based on years of continuous service. A participant is 100% vested after 3 years of credited service.

Years of Service	Percentage Vested
Less than 2	0%
2	25%
3	100%

Note 1: Description of the Plan (Continued)

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Participants may have up to a total of three loans outstanding at any given time and may not refinance an existing loan or obtain an additional loan for the purpose of paying off an existing loan. Loan terms range from one to five years unless the loan is used to purchase a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates, as determined quarterly by the plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions.

Payment of Benefits - Upon termination of service, a participant may elect to leave the amount in the Plan, receive a lump-sum equal to the value of the participant's vested interest in his or her account, elect to have all of the distribution paid in a direct rollover to another qualified employer plan, or a combination of any of the above. If a terminated participant does not elect a distribution method and the vested account balance is less than $5,000, the Plan may issue a mandatory distribution of the vested amount.

In-service withdrawals are available in certain circumstances, as defined by the Plan. Hardship withdrawals are allowed for participants incurring an immediate and heavy financial need, as defined by the Plan. These withdrawals are included with benefits paid and may not exceed the participant's elective deferral contributions plus allocated earnings and vested benefits.

Forfeitures - A participant whose employment terminates prior to the normal retirement date for reasons other than death or disability forfeits all nonvested employer contributions and earnings thereon. Forfeited amounts can be used to reduce administrative expenses and matching contributions. At December 31, 2024 and 2023, forfeited nonvested amounts were approximately $99,700 and $97,300, respectively. During the years ended December 31, 2024 and 2023, the Company utilized $276,405 and $60,000, respectively, in forfeitures to fund the employer match.

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.

<u>Basis of Accounting</u>
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 Accountant's Audit and Accounting Guide, *Employee Benefit Plans.*

During 2024, the Plan implemented GASB 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. Implementation of this statement did not have a significant impact on the Plan's financial statements.

Note 2: Summary of Significant Accounting Policies (Continued)

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 become effective as follows: (a) the requirements in paragraphs 26-32 of this statement were effective upon issuance, (b) the requirements in paragraphs 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 became effective for the Plan for the 2024 reporting period. Implementation of the requirements of paragraphs 4-10 of this statement did not have a significant impact on the Plan's financial statements.

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.

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this statement is to improve key components of the financial reporting model to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. GASB Statement No. 103 becomes effective for the Plan for the 2026 reporting period.

The effect of the future adoption of GASB Statements No. 102 and No. 103 on the Plan's financial statements has not been evaluated as of the date of this report.

<u>Use of Estimates</u>
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 may differ from those estimates.

<u>Investment Valuation and Income Recognition</u>
Investments are reported at fair value as certified by the Plan's custodian, Fidelity. 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.

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

<u>Notes Receivable from Participants</u>
Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is received. No allowance for credit losses has been recorded as of December 31, 2024 or 2023. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

<u>Excess Contributions Payable</u>
Amounts payable to participants at December 31, 2024 and 2023, totaled $2,282 and $0, respectively. Excess contributions payable represents amounts payable to participants for contributions in excess of amounts allowed by the IRS and is recorded as a liability with a corresponding reduction in contributions. The Plan distributed the December 31, 2024 excess contributions to the applicable participants prior to March 15, 2025.

Note 2: Summary of Significant Accounting Policies (Continued)

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

Administrative Expenses
The Plan's administrative expenses are paid by either the Plan, through forfeitures, or by the Company, as provided by the Plan's provisions. Administrative expenses paid by the Plan include recordkeeping and trustee fees. Expenses relating to the purchase, sale, or transfers of the Plan's investments are charged to the particular investment fund to which the expenses relate. All other administrative expenses of the Plan are paid by the Company.

Date of Management's Review
Subsequent events were evaluated through October 14, 2025, which is the date the financial statements were available to be issued.

Note 3: Fair Value Measurements

The Plan's investments 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.

GASB Statement No. 72, *Fair Value Measurement and Application*, provides the framework for measuring fair value. That 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. There were no Level 2 or Level 3 inputs required to be used by the Plan.

The following is a description of the value methodologies used for assets measured at fair value, there have been no changes in the valuation methodologies used at December 31, 2024 and 2023.

Level 1 Fair Value Measurements
The fair value of mutual funds is valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Note 3: Fair Value Measurements (Continued)

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

December 31, 2024	**Fair Value**	**Quoted Prices in Active Markets for Identical Assets (Level 1)**
Mutual Funds:		
Growth equity	$ 2,119,905	$ 2,119,905
Blend equity	2,717,298	2,717,298
Value equity	245,841	245,841
International equity	264,121	264,121
Bonds	392,067	392,067
Asset allocation	18,239,573	18,239,573
Total investments, at fair value	$ 23,978,805	$ 23,978,805

December 31, 2023	**Fair Value**	**Quoted Prices in Active Markets for Identical Assets (Level 1)**
Mutual Funds:		
Growth equity	$ 1,897,146	$ 1,897,146
Blend equity	2,490,699	2,490,699
Value equity	262,074	262,074
International equity	230,210	230,210
Bonds	351,997	351,997
Asset allocation	15,833,635	15,833,635
Total investments, at fair value	$ 21,065,761	$ 21,065,761

Note 4: Investments

Investments representing 5% or more of net position available for benefits consisted of the following as of December 31, 2024 and 2023:

	2024	2023
American Funds 2020 Target Date Retirement Fund	N/A	$ 1,238,065
American Funds 2025 Target Date Retirement Fund	$ 1,595,413	$ 1,643,859
American Funds 2035 Target Date Retirement Fund	$ 3,354,299	$ 3,049,606
American Funds 2040 Target Date Retirement Fund	$ 1,993,661	$ 1,623,473
American Funds 2045 Target Date Retirement Fund	$ 2,571,516	$ 2,189,378
American Funds 2050 Target Date Retirement Fund	$ 2,086,392	$ 1,691,718
American Funds 2055 Target Date Retirement Fund	$ 2,104,797	$ 1,779,386
American Funds 2060 Target Date Retirement Fund	$ 1,767,364	$ 1,260,047
iShares Russell 1000 Large-Cap Index K	$ 1,323,370	$ 1,324,650

For the years ended December 31, 2024 and 2023, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,055,601 and $2,718,900, respectively.

Note 5: Notes Receivable from Participants

The following tables reconcile the beginning and ending balances of notes receivable from participants for the years ended December 31, 2024 and 2023:

December 31, 2024	
Balance at January 1, 2024	$ 966,804
Additions	505,662
Deletions	(501,710)
Balance at December 31, 2024	$ 970,756

December 31, 2023	
Balance at January 1, 2023	$ 1,109,071
Additions	447,740
Deletions	(590,007)
Balance at December 31, 2023	$ 966,804

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

The following is a reconciliation of the net position available for benefits and related changes per the financial statements as of and for the years ended December 31, 2024 and 2023, to the Form 5500.

	2024	2023
Net position available for benefits per the financial statements	$ 26,187,919	$ 23,189,621
Excess contributions payable	2,282	-
Net position available for benefits per the Form 5500	$ 26,190,201	$ 23,189,621

	2024	2023
Increase in net position available for benefits per the financial statements	$ 2,998,298	$ 3,558,240
Change in excess contributions payable	2,282	(3,626)
Increase in net position available for benefits per the Form 5500	$ 3,000,580	$ 3,554,614

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 cash and cash equivalents, investments, and notes receivable from participants held at December 31, 2024 and 2023, and net appreciation in fair value of investments, dividend income, interest income, interest income on notes receivable from participants, and administrative expenses for the years ended December 31, 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity, (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 managed by Fidelity. Fidelity is the custodian as defined by the Plan and, therefore, these transactions qualify as related party/party-in-interest transactions.

LPL Financial, LLC provides advisory services to the Plan and these transactions qualify as related party/party-in-interest transactions. The Plan paid $126,423 and $109,486 to Fidelity and LPL Financial, LLC for services provided during the years ended December 31, 2024 and 2023, respectively. Also, certain administrative functions are performed by employees of the Plan sponsor on behalf of the Plan.

Note 9: Tax Status

The Company adopted a Volume Submitter Profit Sharing Plan with a CODA sponsored by Fidelity Management Research Co., which received a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014, which stated the Plan and related trust are designed in accordance with applicable sections of the IRC. Once qualified, the Plan is required to operate in conformity with the code to maintain its qualification. The Plan has not received an opinion letter specific to the Plan itself; however, the Plan administrator and the Plan's tax counsel believe the Plan is designed and is being operated in compliance with applicable requirements of the IRC. No provision for income taxes has been included in the Plan's financial statements.

Note 9: Tax Status (Continued)

Management evaluated the Plan's tax positions and concluded that the Plan has maintained its tax-exempt status and has taken no material uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

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

Note 10: Plan Termination

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

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.

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, 2024 and 2023.

SUPPLEMENTAL INFORMATION

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions

EIN: 91-1684706
Plan Number: 001

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	$ 568,401	n/a	n/a	n/a

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
DECEMBER 31, 2024

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

EIN: 91-1684706
PN: 001

(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
*	Fidelity Government	Money Market		$ 1,240,640
		Total cash and cash equivalents		$ 1,240,640
*	Fidelity Small Cap Index Fund	Mutual Fund	**	$ 674,695
*	Fidelity International Index Fund	Mutual Fund	**	55,295
	American Funds 2020 Target Date Retirement Fund	Mutual Fund	**	1,286,519
	American Funds 2025 Target Date Retirement Fund	Mutual Fund	**	1,595,413
	American Funds 2030 Target Date Retirement Fund	Mutual Fund	**	1,114,142
	American Funds 2035 Target Date Retirement Fund	Mutual Fund	**	3,354,299
	American Funds 2040 Target Date Retirement Fund	Mutual Fund	**	1,993,661
	American Funds 2045 Target Date Retirement Fund	Mutual Fund	**	2,571,516
	American Funds 2050 Target Date Retirement Fund	Mutual Fund	**	2,086,392
	American Funds 2055 Target Date Retirement Fund	Mutual Fund	**	2,104,797
	American Funds 2060 Target Date Retirement Fund	Mutual Fund	**	1,767,364
	American Funds American Mutual R6	Mutual Fund	**	245,841
	BlackRock 20/80 Target Allocation Fund	Mutual Fund	**	299,949
	BlackRock 80/20 Target Allocation Fund	Mutual Fund	**	65,520
	BlackRock Health Sciences Opps K	Mutual Fund	**	75,355
	BlackRock Mid-Cap Growth Equity K	Mutual Fund	**	16,857
	Columbia Global Technology Growth Inst	Mutual Fund	**	860,821
	Columbia Overseas Value Fund	Mutual Fund	**	149,491
	Dodge & Cox Income Fund I	Mutual Fund	**	168,051
	Invesco Small Cap Value Fund Class R6	Mutual Fund	**	86,250
	iShares Russell 1000 Large-Cap Indx K	Mutual Fund	**	1,323,370
	Ivy Small Cap Growth Fund Class N	Mutual Fund	**	73,199
	MFS International Growth Fund Class R6	Mutual Fund	**	59,335
	MFS Mid Cap Value Fund Class R6	Mutual Fund	**	1,082,778
	PGIM High Yield Fund-Class R6	Mutual Fund	**	188,565
	PIMCO International Bond Fund	Mutual Fund	**	35,451
	American Funds New World R6	Mutual Fund	**	59,338
	JP Morgan Large Cap Growth R6	Mutual Fund	**	584,541
		Total investments, at fair value		$ 23,978,805
*	Participant Loans	Interest Rates at 4.25%	- 0 -	$ 970,756
		Total notes receivable from participants		$ 970,756

* Denotes a party-in-interest to the Plan
** Historical cost information is not required for participant directed accounts.

SQUAXIN ISLAND GAMING ENTERPRISES
401(k)/PROFIT SHARING PLAN

Financial Statements and
Independent Auditor's Report

December 31, 2024 and 2023

BlueBird CPAs

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN

DECEMBER 31, 2024 AND 2023

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BlueBird CPAs

INDEPENDENT AUDITOR'S REPORT

To the Trustees and Participants of the
Squaxin Island Gaming Enterprises 401(k)/Profit Sharing Plan:

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

We have performed audits of the financial statements of the Squaxin Island Gaming Enterprises 401(k)/Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net position available for benefits as of December 31, 2024 and 2023, 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, 2024 and 2023, 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that 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 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 certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

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, 2024, 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 14, 2025

FINANCIAL STATEMENTS

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
STATEMENTS OF NET POSITION AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023

	2024	2023
ASSETS:		
Cash and cash equivalents	$ 1,240,640	$ 1,157,056
Investments, at fair value	23,978,805	21,065,761
Total cash and investments	25,219,445	22,222,817
Notes receivable from participants	970,756	966,804
Total assets	26,190,201	23,189,621
LIABILITIES:		
Excess contributions payable	2,282	-
Total liabilities	2,282	-
Net position available for benefits	$ 26,187,919	$ 23,189,621

The accompanying notes are an integral part of the financial statements.

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET POSITION AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
ADDITIONS:		
Investment income:		
Net appreciation in fair value of investments	$ 2,055,601	$ 2,718,900
Dividend income	1,035,756	583,345
Interest income	53,517	48,537
Total investment income	3,144,874	3,350,782
Interest income on notes receivable from participants	38,376	43,455
Contributions:		
Participants	1,699,910	1,600,372
Employer	1,107,554	1,275,849
Rollovers	113,933	182,530
Total contributions	2,921,397	3,058,751
Total additions	6,104,647	6,452,988
DEDUCTIONS:		
Benefits paid to participants	2,979,131	2,771,667
Deemed distributions	795	13,595
Administrative expenses	126,423	109,486
Total deductions	3,106,349	2,894,748
Increase in net position available for benefits	2,998,298	3,558,240
Net position available for benefits, beginning of year	23,189,621	19,631,381
Net position available for benefits, end of year	$ 26,187,919	$ 23,189,621

Note 1: Description of the Plan

The following description of the Squaxin Island Gaming Enterprises 401(k)/Profit Sharing Plan (the "Plan") is provided for general information purposes only. Squaxin Island Gaming Enterprises dba Little Creek Casino Resort (the "Company") is the Plan sponsor. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering substantially all full-time employees of the Company who have completed 90 days of service and are age eighteen or older. For purposes of salary deferrals and matching contributions, the entry date for the Plan is the first day following the date eligibility requirements are satisfied. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Upon meeting eligibility requirements, participants are automatically enrolled in the Plan with salary deferrals at 6% of eligible compensation, as defined by the Plan, up to established Internal Revenue Service (IRS) limits. Participants may elect to opt-out of the automatic enrollment at any time. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollovers). Beginning on January 3, 2023, The Plan began offering a Roth 401(k) feature. In 2024 and 2023, the Company, at its discretion, matched up to 100% of each participant's contributions, not to exceed 6% of the participant's compensation contributed as a salary deferral. Matching contributions are subject to certain limitations.

Investments - Participants direct their elective contributions into various investment options offered by the Plan and can change their investment options anytime throughout the year. The participant directed funds are held by Fidelity Management Trust Company ("Fidelity"). If a participant does not elect an investment option at the time of enrollment, their contributions are invested in the applicable target date retirement fund based on the participant's age until the participant changes their election. The Company's matching contributions are allocated in the same manner as that of the participant's elective contributions.

Participant Accounts - Each participant account is credited with the participant's contributions and allocations of (1) the Company's contributions, (2) Plan earnings or losses, and (3) an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is a benefit that can be provided from the participant's vested account.

Vesting - Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's matching contributions are based on years of continuous service. A participant is 100% vested after 3 years of credited service.

Years of Service	Percentage Vested
Less than 2	0%
2	25%
3	100%

Note 1: Description of the Plan (Continued)

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Participants may have up to a total of three loans outstanding at any given time and may not refinance an existing loan or obtain an additional loan for the purpose of paying off an existing loan. Loan terms range from one to five years unless the loan is used to purchase a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates, as determined quarterly by the plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions.

Payment of Benefits - Upon termination of service, a participant may elect to leave the amount in the Plan, receive a lump-sum equal to the value of the participant's vested interest in his or her account, elect to have all of the distribution paid in a direct rollover to another qualified employer plan, or a combination of any of the above. If a terminated participant does not elect a distribution method and the vested account balance is less than $5,000, the Plan may issue a mandatory distribution of the vested amount.

In-service withdrawals are available in certain circumstances, as defined by the Plan. Hardship withdrawals are allowed for participants incurring an immediate and heavy financial need, as defined by the Plan. These withdrawals are included with benefits paid and may not exceed the participant's elective deferral contributions plus allocated earnings and vested benefits.

Forfeitures - A participant whose employment terminates prior to the normal retirement date for reasons other than death or disability forfeits all nonvested employer contributions and earnings thereon. Forfeited amounts can be used to reduce administrative expenses and matching contributions. At December 31, 2024 and 2023, forfeited nonvested amounts were approximately $99,700 and $97,300, respectively. During the years ended December 31, 2024 and 2023, the Company utilized $276,405 and $60,000, respectively, in forfeitures to fund the employer match.

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 Accountant's Audit and Accounting Guide, *Employee Benefit Plans.*

During 2024, the Plan implemented GASB 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. Implementation of this statement did not have a significant impact on the Plan's financial statements.

Note 2: Summary of Significant Accounting Policies (Continued)

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 become effective as follows: (a) the requirements in paragraphs 26-32 of this statement were effective upon issuance, (b) the requirements in paragraphs 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 became effective for the Plan for the 2024 reporting period. Implementation of the requirements of paragraphs 4-10 of this statement did not have a significant impact on the Plan's financial statements.

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.

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this statement is to improve key components of the financial reporting model to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. GASB Statement No. 103 becomes effective for the Plan for the 2026 reporting period.

The effect of the future adoption of GASB Statements No. 102 and No. 103 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 may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value as certified by the Plan's custodian, Fidelity. 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.

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

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is received. No allowance for credit losses has been recorded as of December 31, 2024 or 2023. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess Contributions Payable

Amounts payable to participants at December 31, 2024 and 2023, totaled $2,282 and $0, respectively. Excess contributions payable represents amounts payable to participants for contributions in excess of amounts allowed by the IRS and is recorded as a liability with a corresponding reduction in contributions. The Plan distributed the December 31, 2024 excess contributions to the applicable participants prior to March 15, 2025.

Note 2: Summary of Significant Accounting Policies (Continued)

Payment of Benefits

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

Administrative Expenses

The Plan's administrative expenses are paid by either the Plan, through forfeitures, or by the Company, as provided by the Plan's provisions. Administrative expenses paid by the Plan include recordkeeping and trustee fees. Expenses relating to the purchase, sale, or transfers of the Plan's investments are charged to the particular investment fund to which the expenses relate. All other administrative expenses of the Plan are paid by the Company.

Date of Management's Review

Subsequent events were evaluated through October 14, 2025, which is the date the financial statements were available to be issued.

Note 3: Fair Value Measurements

The Plan's investments 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.

GASB Statement No. 72, *Fair Value Measurement and Application*, provides the framework for measuring fair value. That 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. There were no Level 2 or Level 3 inputs required to be used by the Plan.

The following is a description of the value methodologies used for assets measured at fair value, there have been no changes in the valuation methodologies used at December 31, 2024 and 2023.

Level 1 Fair Value Measurements

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

Note 3: Fair Value Measurements (Continued)

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

December 31, 2024	**Fair Value**	**Quoted Prices in Active Markets for Identical Assets (Level 1)**
Mutual Funds:		
Growth equity	$ 2,119,905	$ 2,119,905
Blend equity	2,717,298	2,717,298
Value equity	245,841	245,841
International equity	264,121	264,121
Bonds	392,067	392,067
Asset allocation	18,239,573	18,239,573
Total investments, at fair value	$ 23,978,805	$ 23,978,805

December 31, 2023	**Fair Value**	**Quoted Prices in Active Markets for Identical Assets (Level 1)**
Mutual Funds:		
Growth equity	$ 1,897,146	$ 1,897,146
Blend equity	2,490,699	2,490,699
Value equity	262,074	262,074
International equity	230,210	230,210
Bonds	351,997	351,997
Asset allocation	15,833,635	15,833,635
Total investments, at fair value	$ 21,065,761	$ 21,065,761

Note 4: Investments

Investments representing 5% or more of net position available for benefits consisted of the following as of December 31, 2024 and 2023:

	2024	2023
American Funds 2020 Target Date Retirement Fund	N/A	$ 1,238,065
American Funds 2025 Target Date Retirement Fund	$ 1,595,413	$ 1,643,859
American Funds 2035 Target Date Retirement Fund	$ 3,354,299	$ 3,049,606
American Funds 2040 Target Date Retirement Fund	$ 1,993,661	$ 1,623,473
American Funds 2045 Target Date Retirement Fund	$ 2,571,516	$ 2,189,378
American Funds 2050 Target Date Retirement Fund	$ 2,086,392	$ 1,691,718
American Funds 2055 Target Date Retirement Fund	$ 2,104,797	$ 1,779,386
American Funds 2060 Target Date Retirement Fund	$ 1,767,364	$ 1,260,047
iShares Russell 1000 Large-Cap Index K	$ 1,323,370	$ 1,324,650

For the years ended December 31, 2024 and 2023, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,055,601 and $2,718,900, respectively.

Note 5: Notes Receivable from Participants

The following tables reconcile the beginning and ending balances of notes receivable from participants for the years ended December 31, 2024 and 2023:

December 31, 2024	
Balance at January 1, 2024	$ 966,804
Additions	505,662
Deletions	(501,710)
Balance at December 31, 2024	$ 970,756

December 31, 2023	
Balance at January 1, 2023	$ 1,109,071
Additions	447,740
Deletions	(590,007)
Balance at December 31, 2023	$ 966,804

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

The following is a reconciliation of the net position available for benefits and related changes per the financial statements as of and for the years ended December 31, 2024 and 2023, to the Form 5500.

	2024	2023
Net position available for benefits per the financial statements	$ 26,187,919	$ 23,189,621
Excess contributions payable	2,282	-
Net position available for benefits per the Form 5500	$ 26,190,201	$ 23,189,621

	2024	2023
Increase in net position available for benefits per the financial statements	$ 2,998,298	$ 3,558,240
Change in excess contributions payable	2,282	(3,626)
Increase in net position available for benefits per the Form 5500	$ 3,000,580	$ 3,554,614

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 cash and cash equivalents, investments, and notes receivable from participants held at December 31, 2024 and 2023, and net appreciation in fair value of investments, dividend income, interest income, interest income on notes receivable from participants, and administrative expenses for the years ended December 31, 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity, (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 managed by Fidelity. Fidelity is the custodian as defined by the Plan and, therefore, these transactions qualify as related party/party-in-interest transactions.

LPL Financial, LLC provides advisory services to the Plan and these transactions qualify as related party/party-in-interest transactions. The Plan paid $126,423 and $109,486 to Fidelity and LPL Financial, LLC for services provided during the years ended December 31, 2024 and 2023, respectively. Also, certain administrative functions are performed by employees of the Plan sponsor on behalf of the Plan.

Note 9: Tax Status

The Company adopted a Volume Submitter Profit Sharing Plan with a CODA sponsored by Fidelity Management Research Co., which received a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014, which stated the Plan and related trust are designed in accordance with applicable sections of the IRC. Once qualified, the Plan is required to operate in conformity with the code to maintain its qualification. The Plan has not received an opinion letter specific to the Plan itself; however, the Plan administrator and the Plan's tax counsel believe the Plan is designed and is being operated in compliance with applicable requirements of the IRC. No provision for income taxes has been included in the Plan's financial statements.

Note 9: Tax Status (Continued)

Management evaluated the Plan's tax positions and concluded that the Plan has maintained its tax-exempt status and has taken no material uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

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

Note 10: Plan Termination

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

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.

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, 2024 and 2023.

SUPPLEMENTAL INFORMATION

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions

EIN: 91-1684706
Plan Number: 001

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	$ 568,401	n/a	n/a	n/a

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
DECEMBER 31, 2024

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

EIN: 91-1684706
PN: 001

(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
*	Fidelity Government	Money Market		$ 1,240,640
		Total cash and cash equivalents		$ 1,240,640
*	Fidelity Small Cap Index Fund	Mutual Fund	**	$ 674,695
*	Fidelity International Index Fund	Mutual Fund	**	55,295
	American Funds 2020 Target Date Retirement Fund	Mutual Fund	**	1,286,519
	American Funds 2025 Target Date Retirement Fund	Mutual Fund	**	1,595,413
	American Funds 2030 Target Date Retirement Fund	Mutual Fund	**	1,114,142
	American Funds 2035 Target Date Retirement Fund	Mutual Fund	**	3,354,299
	American Funds 2040 Target Date Retirement Fund	Mutual Fund	**	1,993,661
	American Funds 2045 Target Date Retirement Fund	Mutual Fund	**	2,571,516
	American Funds 2050 Target Date Retirement Fund	Mutual Fund	**	2,086,392
	American Funds 2055 Target Date Retirement Fund	Mutual Fund	**	2,104,797
	American Funds 2060 Target Date Retirement Fund	Mutual Fund	**	1,767,364
	American Funds American Mutual R6	Mutual Fund	**	245,841
	BlackRock 20/80 Target Allocation Fund	Mutual Fund	**	299,949
	BlackRock 80/20 Target Allocation Fund	Mutual Fund	**	65,520
	BlackRock Health Sciences Opps K	Mutual Fund	**	75,355
	BlackRock Mid-Cap Growth Equity K	Mutual Fund	**	16,857
	Columbia Global Technology Growth Inst	Mutual Fund	**	860,821
	Columbia Overseas Value Fund	Mutual Fund	**	149,491
	Dodge & Cox Income Fund I	Mutual Fund	**	168,051
	Invesco Small Cap Value Fund Class R6	Mutual Fund	**	86,250
	iShares Russell 1000 Large-Cap Indx K	Mutual Fund	**	1,323,370
	Ivy Small Cap Growth Fund Class N	Mutual Fund	**	73,199
	MFS International Growth Fund Class R6	Mutual Fund	**	59,335
	MFS Mid Cap Value Fund Class R6	Mutual Fund	**	1,082,778
	PGIM High Yield Fund-Class R6	Mutual Fund	**	188,565
	PIMCO International Bond Fund	Mutual Fund	**	35,451
	American Funds New World R6	Mutual Fund	**	59,338
	JP Morgan Large Cap Growth R6	Mutual Fund	**	584,541
		Total investments, at fair value		$ 23,978,805
*	Participant Loans	Interest Rates at 4.25%	- 0 -	$ 970,756
		Total notes receivable from participants		$ 970,756

* Denotes a party-in-interest to the Plan

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

SQUAXIN ISLAND GAMING ENTERPRISES
401(k)/PROFIT SHARING PLAN

Financial Statements and
Independent Auditor's Report

December 31, 2024 and 2023

BlueBird CPAs

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN

DECEMBER 31, 2024 AND 2023

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BlueBird CPAs

INDEPENDENT AUDITOR'S REPORT

To the Trustees and Participants of the
Squaxin Island Gaming Enterprises 401(k)/Profit Sharing Plan:

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

We have performed audits of the financial statements of the Squaxin Island Gaming Enterprises 401(k)/Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net position available for benefits as of December 31, 2024 and 2023, 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, 2024 and 2023, 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that 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 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 certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

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, 2024, 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 14, 2025

FINANCIAL STATEMENTS

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
STATEMENTS OF NET POSITION AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023

	2024	2023
ASSETS:		
Cash and cash equivalents	$ 1,240,640	$ 1,157,056
Investments, at fair value	23,978,805	21,065,761
Total cash and investments	25,219,445	22,222,817
Notes receivable from participants	970,756	966,804
Total assets	26,190,201	23,189,621
LIABILITIES:		
Excess contributions payable	2,282	-
Total liabilities	2,282	-
Net position available for benefits	$ 26,187,919	$ 23,189,621

The accompanying notes are an integral part of the financial statements.

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET POSITION AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
ADDITIONS:		
Investment income:		
Net appreciation in fair value of investments	$ 2,055,601	$ 2,718,900
Dividend income	1,035,756	583,345
Interest income	53,517	48,537
Total investment income	3,144,874	3,350,782
Interest income on notes receivable from participants	38,376	43,455
Contributions:		
Participants	1,699,910	1,600,372
Employer	1,107,554	1,275,849
Rollovers	113,933	182,530
Total contributions	2,921,397	3,058,751
Total additions	6,104,647	6,452,988
DEDUCTIONS:		
Benefits paid to participants	2,979,131	2,771,667
Deemed distributions	795	13,595
Administrative expenses	126,423	109,486
Total deductions	3,106,349	2,894,748
Increase in net position available for benefits	2,998,298	3,558,240
Net position available for benefits, beginning of year	23,189,621	19,631,381
Net position available for benefits, end of year	$ 26,187,919	$ 23,189,621

The accompanying notes are an integral part of the financial statements.

Note 1: Description of the Plan

The following description of the Squaxin Island Gaming Enterprises 401(k)/Profit Sharing Plan (the "Plan") is provided for general information purposes only. Squaxin Island Gaming Enterprises dba Little Creek Casino Resort (the "Company") is the Plan sponsor. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering substantially all full-time employees of the Company who have completed 90 days of service and are age eighteen or older. For purposes of salary deferrals and matching contributions, the entry date for the Plan is the first day following the date eligibility requirements are satisfied. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Upon meeting eligibility requirements, participants are automatically enrolled in the Plan with salary deferrals at 6% of eligible compensation, as defined by the Plan, up to established Internal Revenue Service (IRS) limits. Participants may elect to opt-out of the automatic enrollment at any time. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollovers). Beginning on January 3, 2023, The Plan began offering a Roth 401(k) feature. In 2024 and 2023, the Company, at its discretion, matched up to 100% of each participant's contributions, not to exceed 6% of the participant's compensation contributed as a salary deferral. Matching contributions are subject to certain limitations.

Investments - Participants direct their elective contributions into various investment options offered by the Plan and can change their investment options anytime throughout the year. The participant directed funds are held by Fidelity Management Trust Company ("Fidelity"). If a participant does not elect an investment option at the time of enrollment, their contributions are invested in the applicable target date retirement fund based on the participant's age until the participant changes their election. The Company's matching contributions are allocated in the same manner as that of the participant's elective contributions.

Participant Accounts - Each participant account is credited with the participant's contributions and allocations of (1) the Company's contributions, (2) Plan earnings or losses, and (3) an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is a benefit that can be provided from the participant's vested account.

Vesting - Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's matching contributions are based on years of continuous service. A participant is 100% vested after 3 years of credited service.

Years of Service	Percentage Vested
Less than 2	0%
2	25%
3	100%

Note 1: Description of the Plan (Continued)

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Participants may have up to a total of three loans outstanding at any given time and may not refinance an existing loan or obtain an additional loan for the purpose of paying off an existing loan. Loan terms range from one to five years unless the loan is used to purchase a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates, as determined quarterly by the plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions.

Payment of Benefits - Upon termination of service, a participant may elect to leave the amount in the Plan, receive a lump-sum equal to the value of the participant's vested interest in his or her account, elect to have all of the distribution paid in a direct rollover to another qualified employer plan, or a combination of any of the above. If a terminated participant does not elect a distribution method and the vested account balance is less than $5,000, the Plan may issue a mandatory distribution of the vested amount.

In-service withdrawals are available in certain circumstances, as defined by the Plan. Hardship withdrawals are allowed for participants incurring an immediate and heavy financial need, as defined by the Plan. These withdrawals are included with benefits paid and may not exceed the participant's elective deferral contributions plus allocated earnings and vested benefits.

Forfeitures - A participant whose employment terminates prior to the normal retirement date for reasons other than death or disability forfeits all nonvested employer contributions and earnings thereon. Forfeited amounts can be used to reduce administrative expenses and matching contributions. At December 31, 2024 and 2023, forfeited nonvested amounts were approximately $99,700 and $97,300, respectively. During the years ended December 31, 2024 and 2023, the Company utilized $276,405 and $60,000, respectively, in forfeitures to fund the employer match.

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 Accountant's Audit and Accounting Guide, *Employee Benefit Plans.*

During 2024, the Plan implemented GASB 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. Implementation of this statement did not have a significant impact on the Plan's financial statements.

Note 2: Summary of Significant Accounting Policies (Continued)

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 become effective as follows: (a) the requirements in paragraphs 26-32 of this statement were effective upon issuance, (b) the requirements in paragraphs 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 became effective for the Plan for the 2024 reporting period. Implementation of the requirements of paragraphs 4-10 of this statement did not have a significant impact on the Plan's financial statements.

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.

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this statement is to improve key components of the financial reporting model to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. GASB Statement No. 103 becomes effective for the Plan for the 2026 reporting period.

The effect of the future adoption of GASB Statements No. 102 and No. 103 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 may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value as certified by the Plan's custodian, Fidelity. 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.

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

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is received. No allowance for credit losses has been recorded as of December 31, 2024 or 2023. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess Contributions Payable

Amounts payable to participants at December 31, 2024 and 2023, totaled $2,282 and $0, respectively. Excess contributions payable represents amounts payable to participants for contributions in excess of amounts allowed by the IRS and is recorded as a liability with a corresponding reduction in contributions. The Plan distributed the December 31, 2024 excess contributions to the applicable participants prior to March 15, 2025.

Note 2: Summary of Significant Accounting Policies (Continued)

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

Administrative Expenses
The Plan's administrative expenses are paid by either the Plan, through forfeitures, or by the Company, as provided by the Plan's provisions. Administrative expenses paid by the Plan include recordkeeping and trustee fees. Expenses relating to the purchase, sale, or transfers of the Plan's investments are charged to the particular investment fund to which the expenses relate. All other administrative expenses of the Plan are paid by the Company.

Date of Management's Review
Subsequent events were evaluated through October 14, 2025, which is the date the financial statements were available to be issued.

Note 3: Fair Value Measurements

The Plan's investments 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.

GASB Statement No. 72, *Fair Value Measurement and Application*, provides the framework for measuring fair value. That 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. There were no Level 2 or Level 3 inputs required to be used by the Plan.

The following is a description of the value methodologies used for assets measured at fair value, there have been no changes in the valuation methodologies used at December 31, 2024 and 2023.

Level 1 Fair Value Measurements
The fair value of mutual funds is valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Note 3: Fair Value Measurements (Continued)

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

December 31, 2024	**Fair Value**	**Quoted Prices in Active Markets for Identical Assets (Level 1)**
Mutual Funds:		
Growth equity	$ 2,119,905	$ 2,119,905
Blend equity	2,717,298	2,717,298
Value equity	245,841	245,841
International equity	264,121	264,121
Bonds	392,067	392,067
Asset allocation	18,239,573	18,239,573
Total investments, at fair value	$ 23,978,805	$ 23,978,805

December 31, 2023	**Fair Value**	**Quoted Prices in Active Markets for Identical Assets (Level 1)**
Mutual Funds:		
Growth equity	$ 1,897,146	$ 1,897,146
Blend equity	2,490,699	2,490,699
Value equity	262,074	262,074
International equity	230,210	230,210
Bonds	351,997	351,997
Asset allocation	15,833,635	15,833,635
Total investments, at fair value	$ 21,065,761	$ 21,065,761

Note 4: Investments

Investments representing 5% or more of net position available for benefits consisted of the following as of December 31, 2024 and 2023:

	2024	2023
American Funds 2020 Target Date Retirement Fund	N/A	$ 1,238,065
American Funds 2025 Target Date Retirement Fund	$ 1,595,413	$ 1,643,859
American Funds 2035 Target Date Retirement Fund	$ 3,354,299	$ 3,049,606
American Funds 2040 Target Date Retirement Fund	$ 1,993,661	$ 1,623,473
American Funds 2045 Target Date Retirement Fund	$ 2,571,516	$ 2,189,378
American Funds 2050 Target Date Retirement Fund	$ 2,086,392	$ 1,691,718
American Funds 2055 Target Date Retirement Fund	$ 2,104,797	$ 1,779,386
American Funds 2060 Target Date Retirement Fund	$ 1,767,364	$ 1,260,047
iShares Russell 1000 Large-Cap Index K	$ 1,323,370	$ 1,324,650

For the years ended December 31, 2024 and 2023, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $2,055,601 and $2,718,900, respectively.

Note 5: Notes Receivable from Participants

The following tables reconcile the beginning and ending balances of notes receivable from participants for the years ended December 31, 2024 and 2023:

December 31, 2024	
Balance at January 1, 2024	$ 966,804
Additions	505,662
Deletions	(501,710)
Balance at December 31, 2024	$ 970,756

December 31, 2023	
Balance at January 1, 2023	$ 1,109,071
Additions	447,740
Deletions	(590,007)
Balance at December 31, 2023	$ 966,804

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

The following is a reconciliation of the net position available for benefits and related changes per the financial statements as of and for the years ended December 31, 2024 and 2023, to the Form 5500.

	2024	2023
Net position available for benefits per the financial statements	$ 26,187,919	$ 23,189,621
Excess contributions payable	2,282	-
Net position available for benefits per the Form 5500	$ 26,190,201	$ 23,189,621

	2024	2023
Increase in net position available for benefits per the financial statements	$ 2,998,298	$ 3,558,240
Change in excess contributions payable	2,282	(3,626)
Increase in net position available for benefits per the Form 5500	$ 3,000,580	$ 3,554,614

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 cash and cash equivalents, investments, and notes receivable from participants held at December 31, 2024 and 2023, and net appreciation in fair value of investments, dividend income, interest income, interest income on notes receivable from participants, and administrative expenses for the years ended December 31, 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity, (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 managed by Fidelity. Fidelity is the custodian as defined by the Plan and, therefore, these transactions qualify as related party/party-in-interest transactions.

LPL Financial, LLC provides advisory services to the Plan and these transactions qualify as related party/party-in-interest transactions. The Plan paid $126,423 and $109,486 to Fidelity and LPL Financial, LLC for services provided during the years ended December 31, 2024 and 2023, respectively. Also, certain administrative functions are performed by employees of the Plan sponsor on behalf of the Plan.

Note 9: Tax Status

The Company adopted a Volume Submitter Profit Sharing Plan with a CODA sponsored by Fidelity Management Research Co., which received a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014, which stated the Plan and related trust are designed in accordance with applicable sections of the IRC. Once qualified, the Plan is required to operate in conformity with the code to maintain its qualification. The Plan has not received an opinion letter specific to the Plan itself; however, the Plan administrator and the Plan's tax counsel believe the Plan is designed and is being operated in compliance with applicable requirements of the IRC. No provision for income taxes has been included in the Plan's financial statements.

Note 9: Tax Status (Continued)

Management evaluated the Plan's tax positions and concluded that the Plan has maintained its tax-exempt status and has taken no material uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

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

Note 10: Plan Termination

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

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.

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, 2024 and 2023.

SUPPLEMENTAL INFORMATION

Schedule H, Line 4a
Schedule of Delinquent Participant Contributions

EIN: 91-1684706
Plan Number: 001

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	$ 568,401	n/a	n/a	n/a

SQUAXIN ISLAND GAMING ENTERPRISES 401(k)/PROFIT SHARING PLAN
DECEMBER 31, 2024

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

EIN: 91-1684706
PN: 001

(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
*	Fidelity Government	Money Market		$ 1,240,640
		Total cash and cash equivalents		$ 1,240,640
*	Fidelity Small Cap Index Fund	Mutual Fund	**	$ 674,695
*	Fidelity International Index Fund	Mutual Fund	**	55,295
	American Funds 2020 Target Date Retirement Fund	Mutual Fund	**	1,286,519
	American Funds 2025 Target Date Retirement Fund	Mutual Fund	**	1,595,413
	American Funds 2030 Target Date Retirement Fund	Mutual Fund	**	1,114,142
	American Funds 2035 Target Date Retirement Fund	Mutual Fund	**	3,354,299
	American Funds 2040 Target Date Retirement Fund	Mutual Fund	**	1,993,661
	American Funds 2045 Target Date Retirement Fund	Mutual Fund	**	2,571,516
	American Funds 2050 Target Date Retirement Fund	Mutual Fund	**	2,086,392
	American Funds 2055 Target Date Retirement Fund	Mutual Fund	**	2,104,797
	American Funds 2060 Target Date Retirement Fund	Mutual Fund	**	1,767,364
	American Funds American Mutual R6	Mutual Fund	**	245,841
	BlackRock 20/80 Target Allocation Fund	Mutual Fund	**	299,949
	BlackRock 80/20 Target Allocation Fund	Mutual Fund	**	65,520
	BlackRock Health Sciences Opps K	Mutual Fund	**	75,355
	BlackRock Mid-Cap Growth Equity K	Mutual Fund	**	16,857
	Columbia Global Technology Growth Inst	Mutual Fund	**	860,821
	Columbia Overseas Value Fund	Mutual Fund	**	149,491
	Dodge & Cox Income Fund I	Mutual Fund	**	168,051
	Invesco Small Cap Value Fund Class R6	Mutual Fund	**	86,250
	iShares Russell 1000 Large-Cap Indx K	Mutual Fund	**	1,323,370
	Ivy Small Cap Growth Fund Class N	Mutual Fund	**	73,199
	MFS International Growth Fund Class R6	Mutual Fund	**	59,335
	MFS Mid Cap Value Fund Class R6	Mutual Fund	**	1,082,778
	PGIM High Yield Fund-Class R6	Mutual Fund	**	188,565
	PIMCO International Bond Fund	Mutual Fund	**	35,451
	American Funds New World R6	Mutual Fund	**	59,338
	JP Morgan Large Cap Growth R6	Mutual Fund	**	584,541
		Total investments, at fair value		$ 23,978,805
*	Participant Loans	Interest Rates at 4.25%	- 0 -	$ 970,756
		Total notes receivable from participants		$ 970,756

* Denotes a party-in-interest to the Plan
** Historical cost information is not required for participant directed accounts.