

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information	
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
<p>A This return/report is for:</p> <p><input type="checkbox"/> a multiemployer plan</p> <p><input checked="" type="checkbox"/> a single-employer plan</p> <p>B This return/report is:</p> <p><input type="checkbox"/> the first return/report</p> <p><input type="checkbox"/> an amended return/report</p> <p>C If the plan is a collectively-bargained plan, check here. ▶ <input checked="" type="checkbox"/></p> <p>D Check box if filing under:</p> <p><input checked="" type="checkbox"/> Form 5558</p> <p><input type="checkbox"/> special extension (enter description)</p> <p>E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ <input type="checkbox"/></p>	<p><input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</p> <p><input type="checkbox"/> a DFE (specify) ____</p> <p><input type="checkbox"/> the final return/report</p> <p><input type="checkbox"/> a short plan year return/report (less than 12 months)</p> <p><input type="checkbox"/> automatic extension</p> <p><input type="checkbox"/> the DFVC program</p>

Part II Basic Plan Information —enter all requested information	
<p>1a Name of plan <u>CAPE FOX SHARED SERVICES 401(K) PLAN</u></p> <p>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) <u>CAPE FOX SHARED SERVICES</u></p> <p><u>7050 INFANTRY RIDGE RD</u> <u>MANASSAS, VA 20109-2316</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p> <p>1c Effective date of plan <u>10/01/2009</u></p> <p>2b Employer Identification Number (EIN) <u>20-1852516</u></p> <p>2c Plan Sponsor's telephone number <u>571-323-5674</u></p> <p>2d Business code (see instructions) <u>541990</u></p>

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.	10/12/2023	CORINNE ULLOA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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		4d PN	
c Plan Name			
5 Total number of participants at the beginning of the plan year		5	1665
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)	1241
a(2) Total number of active participants at the end of the plan year		6a(2)	1182
b Retired or separated participants receiving benefits		6b	1
c Other retired or separated participants entitled to future benefits.....		6c	333
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1516
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	1517
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g	844
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2J 2K 2T			
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)		9b Plan benefit arrangement (check all that apply)	
(1) <input type="checkbox"/> Insurance		(1) <input type="checkbox"/> Insurance	
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts		(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	
(3) <input checked="" type="checkbox"/> Trust		(3) <input checked="" type="checkbox"/> Trust	
(4) <input type="checkbox"/> General assets of the sponsor		(4) <input type="checkbox"/> 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		b General Schedules	
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)		(1) <input checked="" type="checkbox"/> H (Financial Information)	
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) <input type="checkbox"/> I (Financial Information – Small Plan)	
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) <input type="checkbox"/> A (Insurance Information)	
		(4) <input checked="" type="checkbox"/> C (Service Provider Information)	
		(5) <input type="checkbox"/> D (DFE/Participating Plan Information)	
		(6) <input type="checkbox"/> G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>CAPE FOX SHARED SERVICES 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CAPE FOX SHARED SERVICES</u>	D Employer Identification Number (EIN) <u>20-1852516</u>	

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
VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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)

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
26 64	SERVICE PROVIDER	144807	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	139	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

GALLAGHER BENEFIT SERVICES INC

36-4291971

(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?
99	SERVICE PROVIDER	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	36464	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

KESTRA ADVISORY SERVICES LLC

35-2552359

(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?
99	SERVICE PROVIDER	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	12965	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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
GALLAGHER BENEFIT SERVICES INC	99	36464

(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.	
VOYA RETIREMENT INSURANCE AND ANNUI 71-0294708	OTHER FEES	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
KESTRA ADVISORY SERVICES LLC	99	12965

(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.	
VOYA RETIREMENT INSURANCE AND ANNUI 71-0294708	OTHER FEES	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

A Name of plan CAPE FOX SHARED SERVICES 401(K) PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 CAPE FOX SHARED SERVICES	D Employer Identification Number (EIN) 20-1852516	

Part I Asset and Liability Statement

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1)	
(2) Participant contributions.....	1b(2)	
(3) Other.....	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	
(2) U.S. Government securities.....	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred.....	1c(3)(A)	
(B) All other.....	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred.....	1c(4)(A)	
(B) Common.....	1c(4)(B)	
(5) Partnership/joint venture interests.....	1c(5)	
(6) Real estate (other than employer real property).....	1c(6)	
(7) Loans (other than to participants).....	1c(7)	
(8) Participant loans.....	1c(8)	478878
(9) Value of interest in common/collective trusts.....	1c(9)	502749
(10) Value of interest in pooled separate accounts.....	1c(10)	
(11) Value of interest in master trust investment accounts.....	1c(11)	
(12) Value of interest in 103-12 investment entities.....	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	29913663
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	27589747
(15) Other.....	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	30392541	28092496
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	30392541	28092496

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)	2247356	
(B) Participants.....	2a(1)(B)	3670607	
(C) Others (including rollovers).....	2a(1)(C)	612533	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		6530496
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	22400	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		22400
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	995589	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-6037126
c Other income	2c		952
d Total income. Add all income amounts in column (b) and enter total	2d		1512311
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3663444	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3663444
f Corrective distributions (see instructions).....	2f		31
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	148881	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		148881
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3812356
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-2300045
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

- (1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

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

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

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

(1) Name: WITHUMSMITH & BROWN, PC

(2) EIN: 22-2027092

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		3871598

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....	4b	X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c	X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	4d	X	
e Was this plan covered by a fidelity bond?.....	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	
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		

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>CAPE FOX SHARED SERVICES 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CAPE FOX SHARED SERVICES</u>	D Employer Identification Number (EIN) <u>20-1852516</u>	

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): 71-0294708

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
b The corresponding number for the second preceding plan year.....	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
 0-3 years 3-6 years 6-9 years 9-12 years 12-15 years 15-18 years 18-21 years 21 years or more

c What duration measure was used to calculate line 19(b)?
 Effective duration Macaulay duration Modified duration Other (specify): _____

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation _____



**CAPE FOX SHARED SERVICES 401(K) PLAN
Financial Statements and Supplementary Information
December 31, 2022 and 2021
With Independent Auditor's Report**

Cape Fox Shared Services 401(k) Plan
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December 31, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

To the Plan Sponsor and Trustees of
Cape Fox Shared Services 401(k) Plan:

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

We have performed audits of the financial statements of Cape Fox Shared Services 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that 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 on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cape Fox Shared Services 401(k) 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 Cape Fox Shared Services 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, 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 Cape Fox Shared Services 401(k) 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 Cape Fox Shared Services 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplementary Schedules Required by ERISA

The supplementary schedules, Schedule H, Part IV, Line 4a - Schedule of Delinquent Participants Contributions for the year ended December 31, 2022, and Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022, 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 audits 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 GAAS. For information included in the supplemental schedules 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 schedules that agreed to or is derived from the certified investment information, are 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 schedules 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).

WithumSmith+Brown, PC

October 5, 2023

**Cape Fox Shared Services 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
Assets		
Investments, at fair value	\$ 27,589,747	\$ 29,913,663
Receivables		
Notes receivable from participants	<u>502,749</u>	<u>478,878</u>
Net assets available for benefits	<u>\$ 28,092,496</u>	<u>\$ 30,392,541</u>

The Notes to Financial Statements are an integral part of these statements.

**Cape Fox Shared Services 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2022**

Additions (reductions) to net assets attributed to	
Investment income (loss)	
Net depreciation in fair value of investments	\$ (6,037,126)
Interest and dividends	<u>995,589</u>
Total investment loss	<u>(5,041,537)</u>
Interest income on notes receivable from participants	<u>22,400</u>
Contributions	
Participant deferrals	3,670,607
Employer	2,247,356
Participant rollovers	<u>612,533</u>
Total contributions	<u>6,530,496</u>
Total additions	<u>1,511,359</u>
Deductions from net assets attributed to	
Benefits paid to participants or beneficiaries	3,662,523
Administrative expenses	<u>148,881</u>
Total deductions	<u>3,811,404</u>
Net change in net assets available for benefits	(2,300,045)
Net assets available for benefits	
Beginning of year	<u>30,392,541</u>
End of year	<u>\$ 28,092,496</u>

The Notes to Financial Statements are an integral part of this statement.

Cape Fox Shared Services 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

1. DESCRIPTION OF PLAN

The following description of the Cape Fox Shared Services 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document and any amendments thereto for a more complete description of the Plan’s provisions.

General

The Plan was amended and restated on January 1, 2021, as a defined contribution plan qualifying under Section 401(k) of the Internal Revenue Code (“IRC”). The Plan, sponsored by Cape Fox Corporation (the “Plan Sponsor” or “Company”), is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”) and is open to all employees of a participating employer. As of December 31, 2022, participating employers included the following:

- Cape Fox Lodge
- Cape Fox Corp.
- Cape Fox Tours LLC
- Concentric Methods LLC
- Ketchikan Title Agency LLC
- Native Alaskan Value Added Reseller (NAVAR)
- Cape Fox Heritage Foundation
- Eagle Health LLC
- Saxman One, LLC
- Nationwide Provider Solutions, LLC
- Cape Fox Government Services
- Cape Fox Facilities Services, LLC
- Cape Fox Federal Integrators, LLC
- Kwann Tech
- Mountain Point
- Cape Fox Cultural
- Endeavor LLC

Eligibility

An employee of the Company becomes an eligible participant in the Plan after attainment of 19 years of age. The Plan does not have a service requirement. Eligible employees enter the Plan on the earliest month on which eligibility requirements are met.

Participant Contributions

Eligible participants may contribute up to the maximum allowed by the IRC. In addition, the Plan allows for catch up contributions by employees aged 50 years and older before the end of the Plan year. Participants may also contribute amounts representing distributions from other qualified plans, as defined in the Plan’s provisions (rollover contributions). The Plan also allows for Roth elective deferral contributions.

Employer Contributions

The Plan has elected the safe-harbor provisions under IRC Section 401(k) under which the Company makes a fixed matching contribution equal to 100% of elective deferral contributions that are not over 3% of eligible compensation, plus an additional 50% of elective deferral contributions which are over 3% but are not over 5% of eligible compensation. For the year ended December 31, 2022, the Company made safe harbor matching contributions of \$1,581,198.

Cape Fox Shared Services 401(k) Plan Notes to Financial Statements December 31, 2022 and 2021

The Company also makes wage rate contributions equal to the fringe benefit amount as determined by the prevailing rate schedule for each person reduced by contributions made to other plans that count towards satisfying the fringe rate stated in the prevailing rate schedule. Wage rate contributions totaled \$666,158 during the year ended December 31, 2022.

Additional discretionary amounts may be contributed at the option of the Company's board of directors. There were no additional discretionary contributions made during the year ended December 31, 2022.

All participant and Employer contributions are subject to the limitations specified by the Plan and the IRC.

Participant Accounts

Each participant's account is credited with the participant's contributions, including amounts rolled over from other qualified plans, and the Company's matching, prevailing wage and discretionary contributions, if any, and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in all contributions when made, as well as actual earning thereon.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$500 up to a maximum equal to (i) the lesser of \$50,000, reduced by the highest outstanding loan balance during the one-year period ending on the day before the new loan is made, or (ii) 50% of their account balance. The notes are secured by the balance in the participant's account and bear interest, which are commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through semi-monthly payroll deductions.

At December 31, 2022, loans bear interest at rates ranging from 4.25% to 7.25% and maturities range from 2023 to 2027.

Payment of Benefits

Upon termination of service due to death, disability, retirement or any other reason, a participant or beneficiary may elect, from one of several optional forms of distribution, to receive an amount equal to the value of the participant's vested interest.

Participants may elect to withdraw from their accounts in the event of proven financial hardship. In the case of proven financial hardship, the participant's deferral elections will be suspended for six-months following the payment of the hardship withdrawal.

The Plan also allows participants to receive a distribution of all or any portion of their accounts without terminating employment upon attainment of age 55 years.

Upon termination of service, if the vested value of a participant's account is less than \$5,000, his or her account will be distributed in a single lump-sum payment. If the vested value of a participant's account exceeds \$5,000, he or she may elect to receive either a lump-sum amount, substantially equal payments for a specified term, or elect to have all the distribution paid in a direct rollover to another qualified plan, or a combination of the above.

Cape Fox Shared Services 401(k) Plan
Notes to Financial Statements
December 31, 2022 and 2021

Investment Options

Participants direct the investment of their elective deferral contributions, safe-harbor matching contributions, wage rate contributions and employer discretionary contributions, if any into various investment options offered by the Plan.

Plan Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Plan's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Accordingly, actual results may differ from those estimates and assumptions.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2022 or 2021.

Investment Valuation and Income Recognition

Investments are reported at fair value. 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. See Note 3 for discussion of fair value measurements. Plan management determines the Plan's valuation policies utilizing information provided by the trustee.

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 or depreciation in fair value consists of the net realized gains or losses on investments sold and the net unrealized gains or losses on investments held.

Payment of Benefits

Benefit payments are recorded when paid.

Subsequent Events

Plan management has evaluated subsequent events through October 5, 2023, the date which the financial statements were available to be issued. Based upon this evaluation, the Plan has determined that no subsequent events have occurred, which require adjustment to or disclosure in the financial statements.

Cape Fox Shared Services 401(k) Plan
Notes to Financial Statements
December 31, 2022 and 2021

3. FAIR VALUE MEASUREMENTS

Fair value is measured using a framework that 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The methods described below may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used for the periods presented in these financial statements.

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

Investments at fair value at December 31, 2022 and 2021, are comprised entirely of mutual funds (Level 1).

4. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments and notes receivable from participants are managed by Voya Institutional Trust Company ("VITC"). VITC is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to Voya Retirement Insurance and Annuity Company ("Voya"), an affiliate of VITC, for investment management services amounted to \$148,881 for the year ended December 31, 2022, which is included in administrative expenses.

Cape Fox Shared Services 401(k) Plan
Notes to Financial Statements
December 31, 2022 and 2021

5. 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 termination of the Plan, all participants shall receive a total distribution of their accounts as described in the Plan.

6. INCOME TAX STATUS

The Plan sponsor adopted a Voya Non-Standard Prototype Plan. The Internal Revenue Service (“IRS”) determined and informed Voya by opinion letter, dated June 30, 2020, that the prototype plan is acceptable under applicable sections of the IRC. The Plan Sponsor relies on the opinion letter, and the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Sponsor and trustee believe the Plan is currently operated in compliance with applicable requirements of the IRC and, therefore, believe the Plan is qualified and the related trust is exempt from federal income taxes as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. On February 25, 2021, the Plan received a notice of a scheduled investigation of the Plan from the Department of Labor (“DOL”). On March 9, 2022, the DOL advised management the audit was closed, and no further action was required. Except for the investigation, the Plan administrator has concluded that as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability. In addition, there are no tax related interest or penalties for periods presented in these financial statements.

7. SUMMARY OF INFORMATION CERTIFIED BY THE PLAN TRUSTEE

No auditing procedures were performed by the independent auditor with respect to the information certified as complete and accurate by VITC, the Plan trustee, except for comparing such information with the information reported in the financial statements. Based on the information provided and certified by the trustee, there are no fixed income obligations, leases, or debt instruments in default or deemed uncollectible, as defined by ERISA, as of December 31, 2022 and 2021. Accordingly, the trustee of the Plan assets has certified to the completeness and accuracy of:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021, as well as the supplemental schedule of assets (held at end of year) as of December 31, 2022.
- Net depreciation in fair value of investments, interest and dividends and interest income on notes receivable from participants reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022.

8. RISK 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 assets available for benefits.

Cape Fox Shared Services 401(k) Plan
Notes to Financial Statements
December 31, 2022 and 2021

9. PROHIBITED TRANSACTIONS

During 2019, 2018 and 2017, the Plan Sponsor inadvertently failed to deposit \$425,046, \$1,929,341 and \$1,517,211, respectively, of participant deferrals within the required timeframe as stated by the United States Department of Labor ("DOL"). The DOL considers late deposits to be prohibited transactions. The Plan Sponsor contributed the lost earnings on the late contributions in accordance with the DOL's self-correction program during the December 31, 2021, Plan year.

SUPPLEMENTARY INFORMATION

Cape Fox Shared Services 401(k) Plan
Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions
EIN #20-1852516, Plan #001
Year Ended December 31, 2022

<u>Participant Contributions Transferred Late to the Plan</u>	<u>Total That Constitutes Nonexempt Prohibited Transactions</u>			<u>Total Fully Corrected Under VFCP and PTE 2016-51</u>
<u>Check Here if Late Participant Loan Repayments are Included:</u> <input checked="" type="checkbox"/>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside of VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	
2019	\$ -	\$ 425,046	\$ -	\$ -
2018	\$ -	\$ 1,929,341	\$ -	\$ -
2017	\$ -	\$ 1,517,211	\$ -	\$ -

See Independent Auditor's Report.

**Cape Fox Shared Services 401(k) Plan
Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
EIN #20-1852516, Plan Number 001
December 31, 2022**

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value (Units)	(d) Cost**	(e) Current Value
	Mutual Funds			
	American Beacon	Small Cap Value Fund		\$ 129,261
	American Century	Small Cap Growth Fund		193,227
	American Funds	Europacific Growth Fund		263,698
	Dimensional Fund Advisors	International Small Company Portfolio		49,904
	Fidelity	500 Index Fund		2,213,191
	Fidelity	International Index Fund		629,917
	Fidelity	Mid Cap Index Fund		418,246
	Fidelity	Small Cap Index Fund		551,488
	Fidelity	US Bond Index Fund		434,151
	MFS	MFS Growth Fund Class		983,238
	PIMCO	Institutional Income Fund		449,379
	Vanguard Group	Equity Income Fund		356,028
	Vanguard Group	Emerging Market Stock Index Admiral Fund		262,974
	Vanguard Group	Federal Money Markey Fund		911,279
	Vanguard Group	Real Estate Index Admiral Fund		328,334
	Vanguard Group	Target Retirement 2020 Fund		1,021,441
	Vanguard Group	Target Retirement 2025 Fund		3,476,807
	Vanguard Group	Target Retirement 2030 Fund		2,598,168
	Vanguard Group	Target Retirement 2035 Fund		2,734,217
	Vanguard Group	Target Retirement 2040 Fund		1,843,647
	Vanguard Group	Target Retirement 2045 Fund		2,456,919
	Vanguard Group	Target Retirement 2050 Fund		2,179,728
	Vanguard Group	Target Retirement 2055 Fund		1,250,625
	Vanguard Group	Target Retirement 2060 Fund		618,845
	Vanguard Group	Target Retirement 2065 Fund		207,029
	Vanguard Group	Target Retirement 2070 Fund		8,830
	Vanguard Group	Target Retirement Income Fund		995,880
*	Voya Financial	Voya Government Money Markey Fund A		<u>23,296</u>
				27,589,747
*	Notes Receivable From Participants	Interest rates ranging from 4.25% to 7.25% Maturities ranging from 2023 to 2027		<u>502,749</u>
				<u>\$ 28,092,496</u>

* Indicates a party-in-interest.

** Cost information omitted for participant-directed investments.

See Independent Auditor's Report.

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
CAPE FOX SHARED SERVICES 401(K) PLAN
EIN#20-1852516
Plan#001
As Of December 31, 2022

(a) <u>(b) Identity of issue, borrower, lessor or similar party</u>	(c) <u>Description of investments including maturity date, rate of interest, collateral, par, or maturity date</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
AmBcn Small Cap Value Fund R6	Registered Investment Company		\$129,261
AmCen Small Cap Growth Fund R6	Registered Investment Company		\$193,227
American Funds EuroPacific R6	Registered Investment Company		\$263,698
DFA Intl Small Comp Port Ins	Registered Investment Company		\$49,904
Fid US Bd Id Fd	Registered Investment Company		\$434,151
Fidelity 500 Index Fund	Registered Investment Company		\$2,213,191
Fidelity Intl Index Fnd	Registered Investment Company		\$629,917
Fidelity Mid Cap Idx Fd	Registered Investment Company		\$418,246
Fidelity Sm Cp Ind Fd	Registered Investment Company		\$551,488
MFS Growth Fund R6	Registered Investment Company		\$983,238
PIMCO Income Fund Ins	Registered Investment Company		\$449,379
Vangrd Em Mkts Stk Ind Fd Adm	Registered Investment Company		\$262,974
Vangrd Equity Income Fund Adm	Registered Investment Company		\$356,028
Vangrd Federal Mny Mkt Fd Inv	Registered Investment Company		\$911,279
Vangrd Trgt Retire 2020 Fd	Registered Investment Company		\$1,021,441
Vangrd Trgt Retire 2025 Fd	Registered Investment Company		\$3,476,807
Vangrd Trgt Retire 2030 Fd	Registered Investment Company		\$2,598,168
Vangrd Trgt Retire 2035 Fd	Registered Investment Company		\$2,734,217
Vangrd Trgt Retire 2040 Fd	Registered Investment Company		\$1,843,647
Vangrd Trgt Retire 2045 Fd	Registered Investment Company		\$2,456,919
Vangrd Trgt Retire 2050 Fd	Registered Investment Company		\$2,179,728
Vangrd Trgt Retire 2055 Fd	Registered Investment Company		\$1,250,625
Vangrd Trgt Retire 2060 Fd	Registered Investment Company		\$618,845
Vangrd Trgt Retire 2065 Fd	Registered Investment Company		\$207,029
Vangrd Trgt Retire 2070 Fd	Registered Investment Company		\$8,830
Vangrd Trgt Retire Inc Fd	Registered Investment Company		\$995,880
Vanguard Real Estate Indx Adm	Registered Investment Company		\$328,334
* Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$23,296
	Participant Loan Rates 4.25%-7.25%		\$502,749
TOTAL			\$28,092,496

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.



**CAPE FOX SHARED SERVICES 401(K) PLAN
Financial Statements and Supplementary Information
December 31, 2022 and 2021
With Independent Auditor's Report**

Cape Fox Shared Services 401(k) Plan
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December 31, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

To the Plan Sponsor and Trustees of
Cape Fox Shared Services 401(k) Plan:

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

We have performed audits of the financial statements of Cape Fox Shared Services 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that 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 on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cape Fox Shared Services 401(k) 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 Cape Fox Shared Services 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, 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 Cape Fox Shared Services 401(k) 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 Cape Fox Shared Services 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplementary Schedules Required by ERISA

The supplementary schedules, Schedule H, Part IV, Line 4a - Schedule of Delinquent Participants Contributions for the year ended December 31, 2022, and Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022, 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 audits 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 GAAS. For information included in the supplemental schedules 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 schedules that agreed to or is derived from the certified investment information, are 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 schedules 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).

WithumSmith+Brown, PC

October 5, 2023

**Cape Fox Shared Services 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
Assets		
Investments, at fair value	\$ 27,589,747	\$ 29,913,663
Receivables		
Notes receivable from participants	<u>502,749</u>	<u>478,878</u>
Net assets available for benefits	<u>\$ 28,092,496</u>	<u>\$ 30,392,541</u>

The Notes to Financial Statements are an integral part of these statements.

**Cape Fox Shared Services 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2022**

Additions (reductions) to net assets attributed to	
Investment income (loss)	
Net depreciation in fair value of investments	\$ (6,037,126)
Interest and dividends	<u>995,589</u>
Total investment loss	<u>(5,041,537)</u>
Interest income on notes receivable from participants	<u>22,400</u>
Contributions	
Participant deferrals	3,670,607
Employer	2,247,356
Participant rollovers	<u>612,533</u>
Total contributions	<u>6,530,496</u>
Total additions	<u>1,511,359</u>
Deductions from net assets attributed to	
Benefits paid to participants or beneficiaries	3,662,523
Administrative expenses	<u>148,881</u>
Total deductions	<u>3,811,404</u>
Net change in net assets available for benefits	(2,300,045)
Net assets available for benefits	
Beginning of year	<u>30,392,541</u>
End of year	<u>\$ 28,092,496</u>

The Notes to Financial Statements are an integral part of this statement.

Cape Fox Shared Services 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

1. DESCRIPTION OF PLAN

The following description of the Cape Fox Shared Services 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document and any amendments thereto for a more complete description of the Plan’s provisions.

General

The Plan was amended and restated on January 1, 2021, as a defined contribution plan qualifying under Section 401(k) of the Internal Revenue Code (“IRC”). The Plan, sponsored by Cape Fox Corporation (the “Plan Sponsor” or “Company”), is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”) and is open to all employees of a participating employer. As of December 31, 2022, participating employers included the following:

- Cape Fox Lodge
- Cape Fox Corp.
- Cape Fox Tours LLC
- Concentric Methods LLC
- Ketchikan Title Agency LLC
- Native Alaskan Value Added Reseller (NAVAR)
- Cape Fox Heritage Foundation
- Eagle Health LLC
- Saxman One, LLC
- Nationwide Provider Solutions, LLC
- Cape Fox Government Services
- Cape Fox Facilities Services, LLC
- Cape Fox Federal Integrators, LLC
- Kwann Tech
- Mountain Point
- Cape Fox Cultural
- Endeavor LLC

Eligibility

An employee of the Company becomes an eligible participant in the Plan after attainment of 19 years of age. The Plan does not have a service requirement. Eligible employees enter the Plan on the earliest month on which eligibility requirements are met.

Participant Contributions

Eligible participants may contribute up to the maximum allowed by the IRC. In addition, the Plan allows for catch up contributions by employees aged 50 years and older before the end of the Plan year. Participants may also contribute amounts representing distributions from other qualified plans, as defined in the Plan’s provisions (rollover contributions). The Plan also allows for Roth elective deferral contributions.

Employer Contributions

The Plan has elected the safe-harbor provisions under IRC Section 401(k) under which the Company makes a fixed matching contribution equal to 100% of elective deferral contributions that are not over 3% of eligible compensation, plus an additional 50% of elective deferral contributions which are over 3% but are not over 5% of eligible compensation. For the year ended December 31, 2022, the Company made safe harbor matching contributions of \$1,581,198.

Cape Fox Shared Services 401(k) Plan Notes to Financial Statements December 31, 2022 and 2021

The Company also makes wage rate contributions equal to the fringe benefit amount as determined by the prevailing rate schedule for each person reduced by contributions made to other plans that count towards satisfying the fringe rate stated in the prevailing rate schedule. Wage rate contributions totaled \$666,158 during the year ended December 31, 2022.

Additional discretionary amounts may be contributed at the option of the Company's board of directors. There were no additional discretionary contributions made during the year ended December 31, 2022.

All participant and Employer contributions are subject to the limitations specified by the Plan and the IRC.

Participant Accounts

Each participant's account is credited with the participant's contributions, including amounts rolled over from other qualified plans, and the Company's matching, prevailing wage and discretionary contributions, if any, and Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in all contributions when made, as well as actual earning thereon.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$500 up to a maximum equal to (i) the lesser of \$50,000, reduced by the highest outstanding loan balance during the one-year period ending on the day before the new loan is made, or (ii) 50% of their account balance. The notes are secured by the balance in the participant's account and bear interest, which are commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through semi-monthly payroll deductions.

At December 31, 2022, loans bear interest at rates ranging from 4.25% to 7.25% and maturities range from 2023 to 2027.

Payment of Benefits

Upon termination of service due to death, disability, retirement or any other reason, a participant or beneficiary may elect, from one of several optional forms of distribution, to receive an amount equal to the value of the participant's vested interest.

Participants may elect to withdraw from their accounts in the event of proven financial hardship. In the case of proven financial hardship, the participant's deferral elections will be suspended for six-months following the payment of the hardship withdrawal.

The Plan also allows participants to receive a distribution of all or any portion of their accounts without terminating employment upon attainment of age 55 years.

Upon termination of service, if the vested value of a participant's account is less than \$5,000, his or her account will be distributed in a single lump-sum payment. If the vested value of a participant's account exceeds \$5,000, he or she may elect to receive either a lump-sum amount, substantially equal payments for a specified term, or elect to have all the distribution paid in a direct rollover to another qualified plan, or a combination of the above.

Cape Fox Shared Services 401(k) Plan
Notes to Financial Statements
December 31, 2022 and 2021

Investment Options

Participants direct the investment of their elective deferral contributions, safe-harbor matching contributions, wage rate contributions and employer discretionary contributions, if any into various investment options offered by the Plan.

Plan Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Plan's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Accordingly, actual results may differ from those estimates and assumptions.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2022 or 2021.

Investment Valuation and Income Recognition

Investments are reported at fair value. 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. See Note 3 for discussion of fair value measurements. Plan management determines the Plan's valuation policies utilizing information provided by the trustee.

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 or depreciation in fair value consists of the net realized gains or losses on investments sold and the net unrealized gains or losses on investments held.

Payment of Benefits

Benefit payments are recorded when paid.

Subsequent Events

Plan management has evaluated subsequent events through October 5, 2023, the date which the financial statements were available to be issued. Based upon this evaluation, the Plan has determined that no subsequent events have occurred, which require adjustment to or disclosure in the financial statements.

Cape Fox Shared Services 401(k) Plan
Notes to Financial Statements
December 31, 2022 and 2021

3. FAIR VALUE MEASUREMENTS

Fair value is measured using a framework that 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The methods described below may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used for the periods presented in these financial statements.

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

Investments at fair value at December 31, 2022 and 2021, are comprised entirely of mutual funds (Level 1).

4. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments and notes receivable from participants are managed by Voya Institutional Trust Company ("VITC"). VITC is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan to Voya Retirement Insurance and Annuity Company ("Voya"), an affiliate of VITC, for investment management services amounted to \$148,881 for the year ended December 31, 2022, which is included in administrative expenses.

Cape Fox Shared Services 401(k) Plan
Notes to Financial Statements
December 31, 2022 and 2021

5. 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 termination of the Plan, all participants shall receive a total distribution of their accounts as described in the Plan.

6. INCOME TAX STATUS

The Plan sponsor adopted a Voya Non-Standard Prototype Plan. The Internal Revenue Service (“IRS”) determined and informed Voya by opinion letter, dated June 30, 2020, that the prototype plan is acceptable under applicable sections of the IRC. The Plan Sponsor relies on the opinion letter, and the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Sponsor and trustee believe the Plan is currently operated in compliance with applicable requirements of the IRC and, therefore, believe the Plan is qualified and the related trust is exempt from federal income taxes as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. On February 25, 2021, the Plan received a notice of a scheduled investigation of the Plan from the Department of Labor (“DOL”). On March 9, 2022, the DOL advised management the audit was closed, and no further action was required. Except for the investigation, the Plan administrator has concluded that as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability. In addition, there are no tax related interest or penalties for periods presented in these financial statements.

7. SUMMARY OF INFORMATION CERTIFIED BY THE PLAN TRUSTEE

No auditing procedures were performed by the independent auditor with respect to the information certified as complete and accurate by VITC, the Plan trustee, except for comparing such information with the information reported in the financial statements. Based on the information provided and certified by the trustee, there are no fixed income obligations, leases, or debt instruments in default or deemed uncollectible, as defined by ERISA, as of December 31, 2022 and 2021. Accordingly, the trustee of the Plan assets has certified to the completeness and accuracy of:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021, as well as the supplemental schedule of assets (held at end of year) as of December 31, 2022.
- Net depreciation in fair value of investments, interest and dividends and interest income on notes receivable from participants reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022.

8. RISK 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 assets available for benefits.

**Cape Fox Shared Services 401(k) Plan
Notes to Financial Statements
December 31, 2022 and 2021**

9. PROHIBITED TRANSACTIONS

During 2019, 2018 and 2017, the Plan Sponsor inadvertently failed to deposit \$425,046, \$1,929,341 and \$1,517,211, respectively, of participant deferrals within the required timeframe as stated by the United States Department of Labor ("DOL"). The DOL considers late deposits to be prohibited transactions. The Plan Sponsor contributed the lost earnings on the late contributions in accordance with the DOL's self-correction program during the December 31, 2021, Plan year.

SUPPLEMENTARY INFORMATION

Cape Fox Shared Services 401(k) Plan
Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions
EIN #20-1852516, Plan #001
Year Ended December 31, 2022

<u>Participant Contributions Transferred Late to the Plan</u>	<u>Total That Constitutes Nonexempt Prohibited Transactions</u>			<u>Total Fully Corrected Under VFCP and PTE 2016-51</u>
<u>Check Here if Late Participant Loan Repayments are Included:</u> <input checked="" type="checkbox"/>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside of VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	
2019	\$ -	\$ 425,046	\$ -	\$ -
2018	\$ -	\$ 1,929,341	\$ -	\$ -
2017	\$ -	\$ 1,517,211	\$ -	\$ -

See Independent Auditor's Report.

**Cape Fox Shared Services 401(k) Plan
Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
EIN #20-1852516, Plan Number 001
December 31, 2022**

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value (Units)	(d) Cost**	(e) Current Value
	Mutual Funds			
	American Beacon	Small Cap Value Fund		\$ 129,261
	American Century	Small Cap Growth Fund		193,227
	American Funds	Europacific Growth Fund		263,698
	Dimensional Fund Advisors	International Small Company Portfolio		49,904
	Fidelity	500 Index Fund		2,213,191
	Fidelity	International Index Fund		629,917
	Fidelity	Mid Cap Index Fund		418,246
	Fidelity	Small Cap Index Fund		551,488
	Fidelity	US Bond Index Fund		434,151
	MFS	MFS Growth Fund Class		983,238
	PIMCO	Institutional Income Fund		449,379
	Vanguard Group	Equity Income Fund		356,028
	Vanguard Group	Emerging Market Stock Index Admiral Fund		262,974
	Vanguard Group	Federal Money Markey Fund		911,279
	Vanguard Group	Real Estate Index Admiral Fund		328,334
	Vanguard Group	Target Retirement 2020 Fund		1,021,441
	Vanguard Group	Target Retirement 2025 Fund		3,476,807
	Vanguard Group	Target Retirement 2030 Fund		2,598,168
	Vanguard Group	Target Retirement 2035 Fund		2,734,217
	Vanguard Group	Target Retirement 2040 Fund		1,843,647
	Vanguard Group	Target Retirement 2045 Fund		2,456,919
	Vanguard Group	Target Retirement 2050 Fund		2,179,728
	Vanguard Group	Target Retirement 2055 Fund		1,250,625
	Vanguard Group	Target Retirement 2060 Fund		618,845
	Vanguard Group	Target Retirement 2065 Fund		207,029
	Vanguard Group	Target Retirement 2070 Fund		8,830
	Vanguard Group	Target Retirement Income Fund		995,880
*	Voya Financial	Voya Government Money Markey Fund A		<u>23,296</u>
				27,589,747
*	Notes Receivable From Participants	Interest rates ranging from 4.25% to 7.25% Maturities ranging from 2023 to 2027		<u>502,749</u>
				<u>\$ 28,092,496</u>

* Indicates a party-in-interest.

** Cost information omitted for participant-directed investments.

See Independent Auditor's Report.