

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan INTERWORKS, INC. 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2006
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) INTERWORKS, INC. 1425 S SANGRE ROAD STILLWATER, OK 74074
2b	Employer Identification Number (EIN) 73-1505418
2c	Plan Sponsor's telephone number 405-624-3214
2d	Business code (see instructions) 541600

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.	09/11/2024	JEAN MOLONEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor FIDELITY MANAGEMENT TRUST COMPANY JEAN MOLONEY 100 CROSBY PARKWAY COVINGTON, KY 41015	3b Administrator's EIN 04-3532603 3c Administrator's telephone number 859-386-4199
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 212
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	 6a(1) 181 6a(2) 186 6b 0 6c 31 6d 217 6e 0 6f 217 6g(1) 183 6g(2) 183 6h 9
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (4) ☒ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan INTERWORKS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERWORKS, INC.	D Employer Identification Number (EIN) 73-1505418	

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

(a) Name of insurance carrier
LINCOLN NATIONAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	896727 087	2	01/01/2023	12/31/2023

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b****61576****c** Additions: (1) Contributions deposited during the year**7c(1)****221369**

(2) Dividends and credits

7c(2)**0**

(3) Interest credited during the year

7c(3)**2167**

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

7c(4)**0**

(5) Other (specify below)

7c(5)**0**▶ **OTHER INCOME**

(6) Total additions.....

7c(6)**223536****d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****285112****e** Deductions:

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

7e(1)**170302**

(2) Administration charge made by carrier

7e(2)**0**

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

7e(3)**0**

(4) Other (specify below)

7e(4)**0**▶ **OTHER EXPENSES**

(5) Total deductions.....

7e(5)**170302****f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f****114810**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	
10 Nonexperience-rated contracts:			
a Total premiums or subscription charges paid to carrier		10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount		10b	
Specify nature of costs.			

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan INTERWORKS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERWORKS, INC.	D Employer Identification Number (EIN) 73-1505418	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY WORKPLACE SERVICES, LLC
04-3532603

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

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--

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

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

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

NORTHWESTERN MUTUAL WEALTH MGMT CO

39-2018056

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	57294	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY WORKPLACE SERVICES, LLC

04-3532603

(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?
14 24 28 37 64 65	PLAN ADMINISTRATOR	25378	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan INTERWORKS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERWORKS, INC.		
		D Employer Identification Number (EIN) 73-1505418

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	1
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	17140	49676
(2) U.S. Government securities	1c(2)	0	433534
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	15391	35043
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	133437	122449
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	14869795	19428730
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	61576	114809
(15) Other	1c(15)	28187	2712

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	15125526	20186954
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	1	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	1	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	15125525	20186954

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)	793453	
(B) Participants	2a(1)(B)	1891727	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2685180
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1476	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	7255	
(F) Other	2b(1)(F)	2170	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10901
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	25	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	368949	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		368974
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	60897	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	59911	
(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)	0	
(B) Other	2b(5)(B)	-27064	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2842635
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		5881612

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	734294	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		734294
f Corrective distributions (see instructions)	2f		3217
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	469	
(3) Recordkeeping fees.....	2i(3)	24909	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	57294	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		82672
j Total expenses. Add all expense amounts in column (b) and enter total	2j		820183

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5061429
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: SMITH CARNEY

(2) EIN: 73-1225615

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
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.)		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.)		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.)		X	
e Was this plan covered by a fidelity bond?	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?		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?		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?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
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.)		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?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan INTERWORKS, INC. 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INTERWORKS, INC.		D Employer Identification Number (EIN) 73-1505418
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2023 v. 230707		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b):	
a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.	
a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No	
b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:	
☐ Yes.	
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.	
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.	
☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☐ Design-based safe harbor method	
☐ "Prior year" ADP test	
☒ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702438A</u> .	

INTERWORKS, INC. 401(K) PLAN

Financial Statements and Supplemental Schedule

December 31, 2023

Financial Statements and
Supplemental Schedule

INTERWORKS, INC. 401(K) PLAN

December 31, 2023

Financial Statements

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Smith Carney^{PC}
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Board of Directors and Trustees of
Interworks, Inc. 401(k) Plan
Stillwater, Oklahoma

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

We have performed audits of the financial statements of Interworks, Inc. 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, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Interworks, Inc. 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 a certification from a qualified institution as of December 31, 2023 and 2022, and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note C 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 Interworks, Inc. 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 Interworks, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date 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 Audits 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 could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional 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 Interworks, Inc. 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 Interworks, Inc. 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—Supplemental Schedules Required by ERISA

The supplemental schedule of Assets Held for Investment Purposes for the year ended December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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

Oklahoma City, Oklahoma
July 31, 2024

Smith, Carney & Co. P.C.

STATEMENTS OF NET ASSETS
AVAILABLE FOR BENEFITS

INTERWORKS, INC.
401 (K) PLAN

	December 31,	
	2023	2022
<u>ASSETS</u>		
Investments at fair value	\$ 19,949,696	\$ 14,930,512
Investments at contract value	114,810	61,571
Contributions receivable:		
Employee contributions	60,494	61,006
Employer match	28,043	27,095
Notes receivable from participants	122,449	133,437
	<u>20,275,492</u>	<u>15,213,621</u>
TOTAL ASSETS		
	<u>20,275,492</u>	<u>15,213,621</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 20,275,492</u>	<u>\$ 15,213,621</u>

See Independent Auditor's Report
and Notes to Financial Statements.

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS

INTERWORKS, INC.
401 (K) PLAN

	For the Year Ended December 31,	
	2023	2022
<u>ADDITIONS TO NET ASSETS</u>		
<u>ATTRIBUTED TO:</u>		
Investment Income:		
Net appreciation (depreciation) in fair value of Investments	\$ 2,826,701	\$ (3,417,051)
Interest and Dividends	362,483	297,101
	3,189,184	(3,119,950)
Less: Investment expenses	(82,671)	(73,195)
	3,106,513	(3,193,145)
Interest income on notes receivable from participants	7,255	6,191
Contributions:		
Employer	794,401	673,130
Employee	1,891,213	1,689,583
Employee rollovers	-	288,161
	2,685,614	2,650,874
 TOTAL ADDITIONS	 5,799,382	 (536,080)
<u>DEDUCTIONS FROM NET ASSETS</u>		
<u>ATTRIBUTED TO:</u>		
Benefits paid to participants	737,511	367,657
Administrative expenses	-	12,250
 TOTAL DEDUCTIONS	 737,511	 379,907
 NET INCREASE	 5,061,871	 (915,987)
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>		
<u>AT BEGINNING OF YEAR</u>	15,213,621	16,129,608
 <u>NET ASSETS AVAILABLE FOR BENEFITS</u>		
<u>AT END OF YEAR</u>	<u>\$ 20,275,492</u>	<u>\$ 15,213,621</u>

See Independent Auditor's Report
and Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

NOTE A--DESCRIPTION OF PLAN

The following brief description of Interworks, Inc. 401(k) Plan is provided for general information purposes only. Participants should refer to the Plan Agreement for more complete information.

General: The Plan was established January 1, 2006. The latest Plan amendment and restatement was effective May 1, 2023. The Plan is a defined contribution plan covering all employees of Interworks, Inc. (the "Plan Sponsor") 18 years of age or older, except non-resident aliens, and union employees. As part of the May 2023 plan amendment, part-time and seasonal employees are now considered eligible to participate. Full-time and part-time employees are eligible as of the first day of the month subsequent to employment and achieving age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Eligible employees may contribute up to the maximum percent of their eligible compensation, as defined by the plan, as pre-tax or after-tax contributions for the plan year. Such maximum contributions are subject to limitations imposed by the Internal Revenue Code (IRC).

Employees are eligible to receive a discretionary matching contribution that will commence for the payroll period immediately following satisfaction of eligibility requirements. The Plan Sponsor made a discretionary matching contribution of 50% of the employees' elective deferral up to 12% of the employee's compensation for 2023 and 2022. Participant catchup deferrals allowed under IRC are eligible for matching employer contributions.

Employees are also allowed to make additional after-tax contributions subject to the overall limitation imposed by the IRC. This limitation included aggregate employee and employer contributions. Additional after-tax contributions were \$70,250 and \$37,094 during the years ended December 31, 2023 and 2022, respectively.

Participants may also contribute amounts representing distributions from other qualified plans (rollovers).

Participants' Accounts: Each participant's account is credited with the participant's contributions and allocation of (a) the Plan Sponsor's contribution, (b) Plan earnings or (c) administrative expenses that are paid by the Plan. Allocations are based on the participant's qualified compensation, account balances, or specific participant transactions as defined by the plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting: Participants are immediately vested in their voluntary contributions and actual earnings thereon. Vesting of employer matching contributions and discretionary contributions are based on the participant's years of continuous service. A participant vests 20% in the Plan for each year of continuous service starting in the second year through the sixth year and is fully vested in the sixth year of service. Participants are 100% vested upon death, disability or upon reaching normal retirement age.

Notes Receivable from Participants: Participants may borrow from their vested account balances with interest rates, terms and minimum loan balances in accordance to the plan document. The loans are secured by the balance in the participants' account. Principal and interest are paid ratably through payroll deductions and through direct payments made by the participant. A participant loan is considered to

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

be in default and/or past due when payments have ceased prior to being repaid-in-full.

Investment Options: Upon enrollment in the Plan, a participant may direct contributions to a selection of investments with the trustee of the Plan. Participants may change the allocation of their account in the different funds and other investments at any time.

Distributions: Upon retirement, disability, or death, a participant or beneficiary may receive the entire amount credited to the participant's account under various distribution options as defined by the plan. Required minimum distributions must begin within a prescribed period after the participant attains the age designated by the current U.S. Internal Revenue Code. On termination of service, the participant's vested balance will be paid to the participant in any manner permitted by the Plan and agreed-upon by the participant and Plan administrator. If the participant's account balance is less than the designated amount defined in the plan that is subject to IRC limitations, the account may be distributed on behalf of the participant without participant agreement. In service distributions are permitted for a participant who is 59 1/2 years or older, for hardship reasons, or from roll-over funds.

Forfeitures: Forfeitures shall be used to reduce contributions required of the employer, pay Plan expenses, or as non-elective employer contributions. The Plan administrator will allocate participant forfeitures, including earnings, no later than the last day of the plan year following the plan year in which the forfeiture occurs. The balance of the forfeiture account, included in investment assets, was \$103 and \$16,693 at December 31, 2023 and 2022, respectively. During 2023 and 2022, forfeitures were used to pay employer contributions and Plan expenses of \$56,941 and \$107,420, respectively. During 2023 and 2022, no forfeitures were reallocated to plan participants as earnings or as an employer non-elective contribution.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan are prepared using the accrual method of accounting.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition: Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract 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. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note D for discussion of fair value measurement.

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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

for credit losses is recorded as loans are fully secured by the participants' account. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document. Principal and interest is paid ratably through semimonthly payroll deductions or direct payments made by the participants.

Payment of Benefits: Benefits are recorded when paid.

Expenses: Certain expenses of maintaining the Plan are paid either by the Plan or the Plan Sponsor. Expenses that are paid directly by the Plan Sponsor are excluded from these financial statements. Any funds received from the Plan Sponsor in the Plan to pay plan expenses have been netted against the investment and administrative fees on these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included with investment expenses.

NOTE C--INVESTMENTS

Plan investments were held in a selection of mutual funds with Fidelity Management Trust Company as the Plan custodian and trustee. Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years ended December 31, 2023 and 2022 was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, the custodian for the Plan.

NOTE D--FAIR VALUE MEASUREMENTS

Certain Plan investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs are unobservable and have the lowest priority. Next, Level 2 inputs are used when identical assets cannot be identified, but quoted prices for similar assets in active markets are available. Level 3 inputs were only used when Level 1 or Level 2 inputs were not available. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Mutual Funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Self-Directed Brokerage Accounts - These accounts include common stock, U.S. government securities, and stock rights/warrants. The common stock is valued at the daily closing price as reported in the active market in which the securities are traded. The U.S. government securities are valued using pricing models maximizing the use of observable inputs for similar securities. The stock rights/warrants are valued at their intrinsic value and other valuation models whose inputs include market interest rates, credit rates, and liquidity measures.

The following table sets forth, by level within the fair value hierarchy, the Plan's investments at fair value:

	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$19,175,509	\$ -	\$ -	\$19,175,509
Self-directed brokerage accounts	337,941	433,534	2,712	774,187
Totals	<u>\$19,513,450</u>	<u>\$433,534</u>	<u>\$ 2,712</u>	<u>\$19,949,696</u>

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$14,861,615	\$ -	\$ -	\$14,861,615
Self-directed brokerage accounts	40,710	-	28,187	68,897
Totals	<u>\$14,902,325</u>	<u>\$ -</u>	<u>\$ 28,187</u>	<u>\$14,930,512</u>

The change in Level 3 investments was as follows:

Held at January 1, 2022	\$ 6,497
Purchases	39,174
Sales	(4,865)
Realized Gain/(Loss)	(1,603)
Unrealized Gain/(Loss)	(11,016)
Held at December 31, 2022	28,187
Purchases	1,260
Sales	(80)
Realized Gain/(Loss)	(92)
Unrealized Gain/(Loss)	(26,563)
Held at December 31, 2023	<u>\$ 2,712</u>

NOTE E--GUARANTEED INVESTMENT ACCOUNTS WITH INSURANCE COMPANIES

In 2023 and 2022, the Plan had a traditional fully benefit-responsive guaranteed investment account with Lincoln Financial Group (Lincoln) totaling \$114,810 and \$61,571, respectively. Interest and Dividends include interest of \$2,173 and \$2,312 on the guaranteed investment account in 2023 and 2022, respectively. Lincoln maintains the contributions in a general account. The account is credited with

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment account issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

The contracts meet the fully benefit-responsive investment contract criteria and therefore, are reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Lincoln, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuers.

	Lincoln	
	2023	2022
Average yields:		
Based on actual earnings	2.46%	2.20%
Based on interest rate credited to participants	1.85%	1.45%

NOTE F--PLAN STATUS

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

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

NOTE G--TAX STATUS

The Plan is qualified under the appropriate section of the Internal Revenue Code (IRC) and, accordingly, the Plan's net investment income is exempt from income taxes. The Plan operates under the Prototype Plan of its trustees. An Advisory opinion dated June 30, 2020 has been obtained for the Prototype Plan. Although the Plan has been amended since receiving the advisory opinion, the Plan administrator believes that the Plan is designed, and currently being operated, in compliance with the applicable requirements of the IRC and, therefore believes that the Plan is qualified and the related trust is tax-exempt.

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 uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan has concluded that, as of December 31, 2023, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or that would require disclosure in the financial statements.

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

NOTE H--TRANSACTIONS WITH PARTIES-IN-INTEREST

The Plan invests in mutual funds managed by the Plan's custodian, as defined by the Plan, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from Plan participants and the related interest income are also considered party-in-interest transactions.

During 2023 and 2022, plan forfeitures were used to pay employer contributions and Plan expenses of \$56,941 and \$107,240, respectively. During 2023 and 2022, no forfeitures were reallocated to plan participants as earnings or as an employer non-elective contribution.

The Plan Sponsor has the option, but not the obligation, to pay any of the Plan's administrative expenses. The payments received from the employer for this purpose and these expenses are not included in these financial statements. In addition, certain administrative functions are performed by officers or employees of the Plan Sponsor for which the officer or employee receives no compensation from the Plan nor is the Plan charged by the Plan Sponsor for these services.

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

NOTE I--RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 OF THE U.S. DEPARTMENT OF LABOR

The following is a reconciliation of the net assets available for benefits and change in net assets per the financial statement to Form 5500 as of December 31, 2023 and 2022.

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per the financial statements	\$20,275,492	\$15,213,621
Contributions Receivable	(88,537)	(88,101)
Rounding	<u>(1)</u>	<u>2</u>
 Net assets available for benefits per Form 5500	 <u>\$20,186,954</u>	 <u>\$15,125,522</u>
 Change in net assets available for benefits per the financial statements	 \$ 5,061,871	 \$ (915,987)
Contributions Receivable change	(436)	(18,420)
Rounding	<u>(6)</u>	<u>2</u>
 Change in net assets available for benefits per Form 5500	 <u>\$ 5,061,429</u>	 <u>\$ (934,405)</u>

NOTE J--RISKS AND UNCERTAINTIES

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

NOTE K--SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

PLAN SPONSOR: INTERWORKS, INC.

EIN: 73-1505418

PLAN NO: 001

INTERWORKS, INC. 401(K) PLAN

Calendar Year 2023

Form 5500, Schedule H, Item 4i

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
*	Funds Invested thru Fidelity Management Trust Company	Participant-Directed Funds:		
		Mutual Funds:		
		Fidelity		
		500 Index Fund	\$	2,492,399
		Emerging Markets Fund		63,988
		Freedom 2025 Fund		761
		Freedom 2030 Fund		713,629
		Freedom 2035 Fund		1,097,194
		Freedom 2040 Fund		1,747,697
		Freedom 2045 Fund		2,898,241
		Freedom 2050 Fund		4,260,965
		Freedom 2055 Fund		2,145,991
		Freedom 2060 Fund		1,795,150
		Freedom 2065 Fund		58,660
		Freedom Income Fund		888
		Government Money Market Fund		15,517
		Government Money Market Fund K6		2,000
		Global U.S. Fund		83,164
		Inflation-Protected Bond Fund		27,313
		Mid Cap Fund		317,978
		Small Cap Value Fund		198,437
		American Funds		
		American Balanced Fund Class R6		180,040
		American Mutual Fund Class R6		18,557
		New Perspective Fund Class R6		88,232
		The Bond Fund of America		22,380
		Dimensional Fund Advisors		
		Real Estate Securities Portfolio Class		13,586
		U.S. Vector Equity Portfolio Class		75,076
		Franklin		
		Dynatech Fund		635,233
		Small-Mid Cap Growth Fund R6		57,888
		PIMCO		
		Global Bond Opportunities Fund		2,267
		iShares Russell		
		Small-Mid Cap Fund		31,975
		Lord Abbettt		
		Developing Growth Fund R6		48,513
		PGIM		
		High Yield Fund R6		81,790

See Independent Auditor's Report
and Notes to Financial Statements.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

-- CONTINUED

PLAN SPONSOR: INTERWORKS, INC.

EIN: 73-1505418

PLAN NO: 001

INTERWORKS, INC. 401(K) PLAN

Calendar Year 2023

Form 5500, Schedule H, Item 4i

(a)	(b)	(c)	(d)	(e)
		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Identity of Issue, Borrower, Lessor, or Similar Party				
* Funds Invested thru Fidelity Management Trust Company -- continued		Self-Directed Brokerage Account		774,187
				19,949,696
* Funds Invested thru Fidelity Management Trust Company		Lincoln Financial Stable Value Account Insurance Contract (contract value)		114,810
* Participant Loans		Maturities From 3/20/2024 To 2/6/2035 at an Interest Rate Ranging from 3.50% to 9.50%		122,449
				<u>\$ 20,186,955</u>

See Independent Auditor's Report
and Notes to Financial Statements.

INTERWORKS, INC. 401(K) PLAN

Financial Statements and Supplemental Schedule

December 31, 2023

Financial Statements and
Supplemental Schedule

INTERWORKS, INC. 401(K) PLAN

December 31, 2023

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Smith Carney PC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Board of Directors and Trustees of
Interworks, Inc. 401(k) Plan
Stillwater, Oklahoma

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

We have performed audits of the financial statements of Interworks, Inc. 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, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Interworks, Inc. 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 a certification from a qualified institution as of December 31, 2023 and 2022, and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note C 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 Interworks, Inc. 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 Interworks, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date 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 Audits 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 could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional 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 Interworks, Inc. 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 Interworks, Inc. 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—Supplemental Schedules Required by ERISA

The supplemental schedule of Assets Held for Investment Purposes for the year ended December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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

Oklahoma City, Oklahoma
July 31, 2024

Smith, Carney & Co. P.C.

STATEMENTS OF NET ASSETS
AVAILABLE FOR BENEFITS

INTERWORKS, INC.
401 (K) PLAN

	December 31,	
	2023	2022
<u>ASSETS</u>		
Investments at fair value	\$ 19,949,696	\$ 14,930,512
Investments at contract value	114,810	61,571
Contributions receivable:		
Employee contributions	60,494	61,006
Employer match	28,043	27,095
Notes receivable from participants	122,449	133,437
	<u>20,275,492</u>	<u>15,213,621</u>
TOTAL ASSETS		
	<u>\$ 20,275,492</u>	<u>\$ 15,213,621</u>
NET ASSETS AVAILABLE FOR BENEFITS		
	<u>\$ 20,275,492</u>	<u>\$ 15,213,621</u>

See Independent Auditor's Report
and Notes to Financial Statements.

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS

INTERWORKS, INC.
401 (K) PLAN

	For the Year Ended December 31,	
	2023	2022
<u>ADDITIONS TO NET ASSETS</u>		
<u>ATTRIBUTED TO:</u>		
Investment Income:		
Net appreciation (depreciation) in fair value of Investments	\$ 2,826,701	\$ (3,417,051)
Interest and Dividends	362,483	297,101
	3,189,184	(3,119,950)
Less: Investment expenses	(82,671)	(73,195)
	3,106,513	(3,193,145)
Interest income on notes receivable from participants	7,255	6,191
Contributions:		
Employer	794,401	673,130
Employee	1,891,213	1,689,583
Employee rollovers	-	288,161
	2,685,614	2,650,874
 TOTAL ADDITIONS	 5,799,382	 (536,080)
<u>DEDUCTIONS FROM NET ASSETS</u>		
<u>ATTRIBUTED TO:</u>		
Benefits paid to participants	737,511	367,657
Administrative expenses	-	12,250
 TOTAL DEDUCTIONS	 737,511	 379,907
 NET INCREASE	 5,061,871	 (915,987)
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>		
<u>AT BEGINNING OF YEAR</u>	15,213,621	16,129,608
 <u>NET ASSETS AVAILABLE FOR BENEFITS</u>		
<u>AT END OF YEAR</u>	<u>\$ 20,275,492</u>	<u>\$ 15,213,621</u>

See Independent Auditor's Report
and Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

NOTE A--DESCRIPTION OF PLAN

The following brief description of Interworks, Inc. 401(k) Plan is provided for general information purposes only. Participants should refer to the Plan Agreement for more complete information.

General: The Plan was established January 1, 2006. The latest Plan amendment and restatement was effective May 1, 2023. The Plan is a defined contribution plan covering all employees of Interworks, Inc. (the "Plan Sponsor") 18 years of age or older, except non-resident aliens, and union employees. As part of the May 2023 plan amendment, part-time and seasonal employees are now considered eligible to participate. Full-time and part-time employees are eligible as of the first day of the month subsequent to employment and achieving age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Eligible employees may contribute up to the maximum percent of their eligible compensation, as defined by the plan, as pre-tax or after-tax contributions for the plan year. Such maximum contributions are subject to limitations imposed by the Internal Revenue Code (IRC).

Employees are eligible to receive a discretionary matching contribution that will commence for the payroll period immediately following satisfaction of eligibility requirements. The Plan Sponsor made a discretionary matching contribution of 50% of the employees' elective deferral up to 12% of the employee's compensation for 2023 and 2022. Participant catchup deferrals allowed under IRC are eligible for matching employer contributions.

Employees are also allowed to make additional after-tax contributions subject to the overall limitation imposed by the IRC. This limitation included aggregate employee and employer contributions. Additional after-tax contributions were \$70,250 and \$37,094 during the years ended December 31, 2023 and 2022, respectively.

Participants may also contribute amounts representing distributions from other qualified plans (rollovers).

Participants' Accounts: Each participant's account is credited with the participant's contributions and allocation of (a) the Plan Sponsor's contribution, (b) Plan earnings or (c) administrative expenses that are paid by the Plan. Allocations are based on the participant's qualified compensation, account balances, or specific participant transactions as defined by the plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting: Participants are immediately vested in their voluntary contributions and actual earnings thereon. Vesting of employer matching contributions and discretionary contributions are based on the participant's years of continuous service. A participant vests 20% in the Plan for each year of continuous service starting in the second year through the sixth year and is fully vested in the sixth year of service. Participants are 100% vested upon death, disability or upon reaching normal retirement age.

Notes Receivable from Participants: Participants may borrow from their vested account balances with interest rates, terms and minimum loan balances in accordance to the plan document. The loans are secured by the balance in the participants' account. Principal and interest are paid ratably through payroll deductions and through direct payments made by the participant. A participant loan is considered to

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

be in default and/or past due when payments have ceased prior to being repaid-in-full.

Investment Options: Upon enrollment in the Plan, a participant may direct contributions to a selection of investments with the trustee of the Plan. Participants may change the allocation of their account in the different funds and other investments at any time.

Distributions: Upon retirement, disability, or death, a participant or beneficiary may receive the entire amount credited to the participant's account under various distribution options as defined by the plan. Required minimum distributions must begin within a prescribed period after the participant attains the age designated by the current U.S. Internal Revenue Code. On termination of service, the participant's vested balance will be paid to the participant in any manner permitted by the Plan and agreed-upon by the participant and Plan administrator. If the participant's account balance is less than the designated amount defined in the plan that is subject to IRC limitations, the account may be distributed on behalf of the participant without participant agreement. In service distributions are permitted for a participant who is 59 1/2 years or older, for hardship reasons, or from roll-over funds.

Forfeitures: Forfeitures shall be used to reduce contributions required of the employer, pay Plan expenses, or as non-elective employer contributions. The Plan administrator will allocate participant forfeitures, including earnings, no later than the last day of the plan year following the plan year in which the forfeiture occurs. The balance of the forfeiture account, included in investment assets, was \$103 and \$16,693 at December 31, 2023 and 2022, respectively. During 2023 and 2022, forfeitures were used to pay employer contributions and Plan expenses of \$56,941 and \$107,420, respectively. During 2023 and 2022, no forfeitures were reallocated to plan participants as earnings or as an employer non-elective contribution.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan are prepared using the accrual method of accounting.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition: Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract 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. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note D for discussion of fair value measurement.

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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

for credit losses is recorded as loans are fully secured by the participants' account. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document. Principal and interest is paid ratably through semimonthly payroll deductions or direct payments made by the participants.

Payment of Benefits: Benefits are recorded when paid.

Expenses: Certain expenses of maintaining the Plan are paid either by the Plan or the Plan Sponsor. Expenses that are paid directly by the Plan Sponsor are excluded from these financial statements. Any funds received from the Plan Sponsor in the Plan to pay plan expenses have been netted against the investment and administrative fees on these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included with investment expenses.

NOTE C--INVESTMENTS

Plan investments were held in a selection of mutual funds with Fidelity Management Trust Company as the Plan custodian and trustee. Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years ended December 31, 2023 and 2022 was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, the custodian for the Plan.

NOTE D--FAIR VALUE MEASUREMENTS

Certain Plan investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs are unobservable and have the lowest priority. Next, Level 2 inputs are used when identical assets cannot be identified, but quoted prices for similar assets in active markets are available. Level 3 inputs were only used when Level 1 or Level 2 inputs were not available. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Mutual Funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Self-Directed Brokerage Accounts - These accounts include common stock, U.S. government securities, and stock rights/warrants. The common stock is valued at the daily closing price as reported in the active market in which the securities are traded. The U.S. government securities are valued using pricing models maximizing the use of observable inputs for similar securities. The stock rights/warrants are valued at their intrinsic value and other valuation models whose inputs include market interest rates, credit rates, and liquidity measures.

The following table sets forth, by level within the fair value hierarchy, the Plan's investments at fair value:

	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$19,175,509	\$ -	\$ -	\$19,175,509
Self-directed brokerage accounts	337,941	433,534	2,712	774,187
Totals	<u>\$19,513,450</u>	<u>\$433,534</u>	<u>\$ 2,712</u>	<u>\$19,949,696</u>

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$14,861,615	\$ -	\$ -	\$14,861,615
Self-directed brokerage accounts	40,710	-	28,187	68,897
Totals	<u>\$14,902,325</u>	<u>\$ -</u>	<u>\$ 28,187</u>	<u>\$14,930,512</u>

The change in Level 3 investments was as follows:

Held at January 1, 2022	\$ 6,497
Purchases	39,174
Sales	(4,865)
Realized Gain/(Loss)	(1,603)
Unrealized Gain/(Loss)	(11,016)
Held at December 31, 2022	28,187
Purchases	1,260
Sales	(80)
Realized Gain/(Loss)	(92)
Unrealized Gain/(Loss)	(26,563)
Held at December 31, 2023	<u>\$ 2,712</u>

NOTE E--GUARANTEED INVESTMENT ACCOUNTS WITH INSURANCE COMPANIES

In 2023 and 2022, the Plan had a traditional fully benefit-responsive guaranteed investment account with Lincoln Financial Group (Lincoln) totaling \$114,810 and \$61,571, respectively. Interest and Dividends include interest of \$2,173 and \$2,312 on the guaranteed investment account in 2023 and 2022, respectively. Lincoln maintains the contributions in a general account. The account is credited with

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment account issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

The contracts meet the fully benefit-responsive investment contract criteria and therefore, are reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Lincoln, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuers.

	Lincoln	
	2023	2022
Average yields:		
Based on actual earnings	2.46%	2.20%
Based on interest rate credited to participants	1.85%	1.45%

NOTE F--PLAN STATUS

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

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

NOTE G--TAX STATUS

The Plan is qualified under the appropriate section of the Internal Revenue Code (IRC) and, accordingly, the Plan's net investment income is exempt from income taxes. The Plan operates under the Prototype Plan of its trustees. An Advisory opinion dated June 30, 2020 has been obtained for the Prototype Plan. Although the Plan has been amended since receiving the advisory opinion, the Plan administrator believes that the Plan is designed, and currently being operated, in compliance with the applicable requirements of the IRC and, therefore believes that the Plan is qualified and the related trust is tax-exempt.

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 uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan has concluded that, as of December 31, 2023, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or that would require disclosure in the financial statements.

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

NOTE H--TRANSACTIONS WITH PARTIES-IN-INTEREST

The Plan invests in mutual funds managed by the Plan's custodian, as defined by the Plan, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from Plan participants and the related interest income are also considered party-in-interest transactions.

During 2023 and 2022, plan forfeitures were used to pay employer contributions and Plan expenses of \$56,941 and \$107,240, respectively. During 2023 and 2022, no forfeitures were reallocated to plan participants as earnings or as an employer non-elective contribution.

The Plan Sponsor has the option, but not the obligation, to pay any of the Plan's administrative expenses. The payments received from the employer for this purpose and these expenses are not included in these financial statements. In addition, certain administrative functions are performed by officers or employees of the Plan Sponsor for which the officer or employee receives no compensation from the Plan nor is the Plan charged by the Plan Sponsor for these services.

NOTES TO FINANCIAL STATEMENTS

Interworks, Inc. 401(k) Plan

December 31, 2023

NOTE I--RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 OF THE U.S. DEPARTMENT OF LABOR

The following is a reconciliation of the net assets available for benefits and change in net assets per the financial statement to Form 5500 as of December 31, 2023 and 2022.

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per the financial statements	\$20,275,492	\$15,213,621
Contributions Receivable	(88,537)	(88,101)
Rounding	<u>(1)</u>	<u>2</u>
 Net assets available for benefits per Form 5500	 <u>\$20,186,954</u>	 <u>\$15,125,522</u>
 Change in net assets available for benefits per the financial statements	 \$ 5,061,871	 \$ (915,987)
Contributions Receivable change	(436)	(18,420)
Rounding	<u>(6)</u>	<u>2</u>
 Change in net assets available for benefits per Form 5500	 <u>\$ 5,061,429</u>	 <u>\$ (934,405)</u>

NOTE J--RISKS AND UNCERTAINTIES

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

NOTE K--SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

PLAN SPONSOR: INTERWORKS, INC.

EIN: 73-1505418

PLAN NO: 001

INTERWORKS, INC. 401(K) PLAN

Calendar Year 2023

Form 5500, Schedule H, Item 4i

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
*	Funds Invested thru Fidelity Management Trust Company	Participant-Directed Funds:		
		Mutual Funds:		
		Fidelity		
		500 Index Fund	\$	2,492,399
		Emerging Markets Fund		63,988
		Freedom 2025 Fund		761
		Freedom 2030 Fund		713,629
		Freedom 2035 Fund		1,097,194
		Freedom 2040 Fund		1,747,697
		Freedom 2045 Fund		2,898,241
		Freedom 2050 Fund		4,260,965
		Freedom 2055 Fund		2,145,991
		Freedom 2060 Fund		1,795,150
		Freedom 2065 Fund		58,660
		Freedom Income Fund		888
		Government Money Market Fund		15,517
		Government Money Market Fund K6		2,000
		Global U.S. Fund		83,164
		Inflation-Protected Bond Fund		27,313
		Mid Cap Fund		317,978
		Small Cap Value Fund		198,437
		American Funds		
		American Balanced Fund Class R6		180,040
		American Mutual Fund Class R6		18,557
		New Perspective Fund Class R6		88,232
		The Bond Fund of America		22,380
		Dimensional Fund Advisors		
		Real Estate Securities Portfolio Class		13,586
		U.S. Vector Equity Portfolio Class		75,076
		Franklin		
		Dynatech Fund		635,233
		Small-Mid Cap Growth Fund R6		57,888
		PIMCO		
		Global Bond Opportunities Fund		2,267
		iShares Russell		
		Small-Mid Cap Fund		31,975
		Lord Abbett		
		Developing Growth Fund R6		48,513
		PGIM		
		High Yield Fund R6		81,790

See Independent Auditor's Report
and Notes to Financial Statements.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

-- CONTINUED

PLAN SPONSOR: INTERWORKS, INC.

EIN: 73-1505418

PLAN NO: 001

INTERWORKS, INC. 401(K) PLAN

Calendar Year 2023

Form 5500, Schedule H, Item 4i

(a)	(b)	(c)	(d)	(e)
		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Identity of Issue, Borrower, Lessor, or Similar Party				
* Funds Invested thru Fidelity Management Trust Company -- continued		Self-Directed Brokerage Account		774,187
				19,949,696
* Funds Invested thru Fidelity Management Trust Company		Lincoln Financial Stable Value Account Insurance Contract (contract value)		114,810
* Participant Loans		Maturities From 3/20/2024 To 2/6/2035 at an Interest Rate Ranging from 3.50% to 9.50%		122,449
				<u>\$ 20,186,955</u>

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and Notes to Financial Statements.