

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
	☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ an amended return/report ☐ the final 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 ☒ special extension (enter description) <u>SC HURRICANE IAN</u> ☐ automatic extension ☐ the DFVC program
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 <u>MCENTIRE PRODUCE, INC. PROFIT SHARING & 401(K) PLAN</u>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1b</td> <td>Three-digit plan number (PN) ▶ <u>001</u></td> </tr> <tr> <td>1c</td> <td>Effective date of plan <u>04/17/1986</u></td> </tr> </table>	1b	Three-digit plan number (PN) ▶ <u>001</u>	1c	Effective date of plan <u>04/17/1986</u>		
1b	Three-digit plan number (PN) ▶ <u>001</u>						
1c	Effective date of plan <u>04/17/1986</u>						
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>MCENTIRE PRODUCE, INC.</u> <u>2040 AMERICAN ITALIAN WAY</u> <u>COLUMBIA, SC 29209</u>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">2b</td> <td>Employer Identification Number (EIN) <u>57-0868353</u></td> </tr> <tr> <td>2c</td> <td>Plan Sponsor's telephone number <u>803-744-2881</u></td> </tr> <tr> <td>2d</td> <td>Business code (see instructions) <u>424400</u></td> </tr> </table>	2b	Employer Identification Number (EIN) <u>57-0868353</u>	2c	Plan Sponsor's telephone number <u>803-744-2881</u>	2d	Business code (see instructions) <u>424400</u>
2b	Employer Identification Number (EIN) <u>57-0868353</u>						
2c	Plan Sponsor's telephone number <u>803-744-2881</u>						
2d	Business code (see instructions) <u>424400</u>						

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.	01/05/2023	CARTER MCENTIRE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	547
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	445
a(2) Total number of active participants at the end of the plan year		6a(2)	429
b Retired or separated participants receiving benefits.....		6b	5
c Other retired or separated participants entitled to future benefits		6c	116
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	550
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	550
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	359
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2T 3D 3H 3F			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information 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
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan MCENTIRE PRODUCE, INC. PROFIT SHARING & 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MCENTIRE PRODUCE, INC.	D Employer Identification Number (EIN) 57-0868353	

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

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

GUARDIAN WEALTH ADVISORS

20-8832432

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 27 70	ADVISOR	23998	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

TD AMERITRADE TRUST COMPANY

20-0937408

(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?
13 15 21 50	NONE	15561	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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan MCENTIRE PRODUCE, INC. PROFIT SHARING & 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MCENTIRE PRODUCE, INC.	D Employer Identification Number (EIN) 57-0868353	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions		1b(1)	
(2) Participant contributions.....		1b(2)	
(3) Other		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)		1c(1)	242010208
(2) U.S. Government securities		1c(2)	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	
(B) All other.....		1c(3)(B)	
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	
(B) Common		1c(4)(B)	
(5) Partnership/joint venture interests		1c(5)	
(6) Real estate (other than employer real property)		1c(6)	
(7) Loans (other than to participants).....		1c(7)	
(8) Participant loans		1c(8)	
(9) Value of interest in common/collective trusts		1c(9)	458186374771
(10) Value of interest in pooled separate accounts		1c(10)	
(11) Value of interest in master trust investment accounts.....		1c(11)	
(12) Value of interest in 103-12 investment entities		1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)		1c(13)	58933877459186
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other.....		1c(15)	

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	6353993 7844165
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	6353993 7844165

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	441369
	(B) Participants	2a(1)(B)	710358
	(C) Others (including rollovers).....	2a(1)(C)	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	1151727
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	235817
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	235817
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		6995
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		473674
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1868213
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	337232	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		337232
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	1250	
(2) Contract administrator fees.....	2i(2)	15561	
(3) Investment advisory and management fees.....	2i(3)	23998	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		40809
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		378041
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		1490172
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **BAUKNIGHT, PIETRAS, & STORMER P.A.**

(2) EIN: **57-0940019**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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

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

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

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

SCHEDULE R (Form 5500) 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 2021 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan MCENTIRE PRODUCE, INC. PROFIT SHARING & 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MCENTIRE PRODUCE, INC.	D Employer Identification Number (EIN) 57-0868353

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 75-3182674		
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) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

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

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

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

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Financial Statements
and Supplemental Schedule

McEntire Produce, Inc.
Profit Sharing & 401(k) Plan

*Years Ended December 31, 2021 and 2020
with Report of Independent Auditors*

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Financial Statements
and Supplemental Schedule
Years Ended December 31, 2021 and 2020

Contents

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Report of Independent Auditors

Plan Administrator
McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Scope and Nature of the Employee Retirement Income Security Act of 1974 (“ERISA”) Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the accompanying financial statements of the McEntire Produce, Inc. Profit Sharing & 401(k) Plan (the “Plan”), an employee benefit plan subject to ERISA, as permitted by ERISA Section 103(a)(3)(C) (“ERISA Section 103(a)(3)(C) audit”). The financial statements comprise the statement of net assets available for Plan benefits as of December 31, 2021, and the related statement of changes in net assets available for Plan benefits for the year then ended, and the related notes to the financial statements (“2021 Financial Statements”).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan’s 2021 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 (“DOL”) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 DOL’s Rules and Regulations for Reporting and Disclosure under ERISA (“qualified institution”).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors’ Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the accompanying 2021 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.



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Opinion on the 2021 Financial Statements (continued)

- The information in the accompanying 2021 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 on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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.

Key Audit Matters

The key audit matters communicated below are matters that were communicated with those charged with governance and, in our professional judgment, were of most significance in our audit of the 2021 Financial Statements. The key audit matters were addressed in the context of our audit of the 2021 Financial Statements as a whole and in forming our opinion on the 2021 Financial Statements, and we do not provide a separate opinion on these matters.

Election of ERISA Section 103(a)(3)(C) audit

Plan management is required to evaluate whether the entity issuing the investment certification is a qualified institution and whether the investment certification meets the requirements to elect an ERISA Section 103(a)(3)(C) audit. This election is considered a key audit matter as the election of an ERISA Section 103(a)(3)(C) audit reduces the overall scope of the audit and eliminates certain procedures performed surrounding Plan investments. This election is subject to judgment on the part of Plan management.

The following are the primary procedures we performed to address this key audit matter:

- We obtained and reviewed Plan management's assessment that the certifying entity is a qualified institution and that the investment certification meets the requirements for election of an ERISA Section 103(a)(3)(C) audit.
- We obtained and reviewed a copy of the qualified institution's investment certification.



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Key Audit Matters (continued)

Contributions to Participant Accounts

As described in Note 1 to the 2021 Financial Statements, contributions to a participant's account represent a participant's deferral on pretax annual compensation, as defined by the Plan, employer safe harbor matching contributions, and non-elective profit sharing contributions, if any. Determinations of employee and employer contributions often involve complex calculations and can change frequently based on participant elections. DOL regulations are stringent regarding participant contributions, requiring these complex calculations to be precise. Due to the complexity in calculation and precision required in these calculations, we determined that this was a key audit matter.

The following are the primary procedures we performed to address this key audit matter:

- For a sample of individual participants, we recomputed pre-tax annual compensation to be used in the calculation of employee contributions and employer safe harbor matching contributions.
- We recomputed employee contributions for a sample of individual participants based on the participant deferral elections and pre-tax annual compensation, as defined by the Plan.
- We recomputed employer safe harbor matching contributions for a sample of individual participants based on the employer safe harbor matching formula defined by the Plan and pre-tax annual compensation, as defined by the Plan.
- We compared the recalculated amount of employee contributions and employer safe harbor matching contributions to McEntire Produce, Inc. payroll records and amounts recorded as received by the Plan recordkeeper to identify variances.

Timeliness of Contribution Remittances

DOL rules and regulations require employee contributions to be remitted to the Plan as soon as administratively feasible following withholding. Determination of what constitutes "administratively feasible" can require significant judgment on the part of Plan management.



Plan Administrator
McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Key Audit Matters (continued)

Timeliness of Contribution Remittances (continued)

The following are the primary procedures we performed to address this key audit matter:

- We gained an understanding of the payroll and remittance processes in place at the Plan sponsor to determine the normal pattern of remittance and judgmentally determined, based on the normal pattern of remittance identified, a threshold for investigating contributions that could be considered untimely by the DOL.
- For contributions exceeding the judgmentally determined threshold, if any, we inquired of Plan management regarding the delay and documented Plan management's response.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the 2021 Financial Statements in accordance with accounting principles generally accepted in the United States, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for 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.



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit 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 2021 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.



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Auditors' Responsibilities for the Audit of the 2021 Financial Statements (continued)

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.

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 Schedule Required by ERISA

The Schedule of Assets (Held at End of Year) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL'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 2021 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 2021 Financial Statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 Financial Statements or to the 2021 Financial Statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental 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 DOL'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, is presented, in all material respects, in conformity with the DOL'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).



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Other Matter – Auditor’s Report on the 2020 Financial Statements

The 2020 financial statements of McEntire Produce, Inc. Profit Sharing & 401(k) Plan were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 11, 2021, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the 2020 financial statements and supplemental schedule, and (b) the form and content of the information included in the 2020 financial statements and supplemental schedule other than that derived from the certified information, were presented in compliance with the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

Baughnigh Pietras & Stomen, P.A.

November 7, 2022

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Statements of Net Assets Available for Plan Benefits

	December 31,	
	2021	2020
Assets		
Investments at fair value	\$ 7,844,165	\$ 6,353,992
Total assets	7,844,165	6,353,992
Liabilities		
Plan liabilities	--	--
Net assets available for plan benefits	\$ 7,844,165	\$ 6,353,992

See accompanying notes.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Statements of Changes in Net Assets Available for Plan Benefits

	Years Ended December 31,	
	2021	2020
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 480,668	\$ 534,619
Interest and dividends	235,816	182,207
	<u>716,484</u>	<u>716,826</u>
Contributions:		
Employees	710,290	618,968
Employer	441,369	385,418
	<u>1,151,659</u>	<u>1,004,386</u>
Other income	625	3,971
Total additions	<u>1,868,768</u>	<u>1,725,183</u>
Deductions from net assets attributed to:		
Benefits paid to participants	337,786	544,563
Administrative expenses	40,809	31,819
Total deductions	<u>378,595</u>	<u>576,382</u>
Net change	1,490,173	1,148,801
Net assets available for plan benefits, beginning	<u>6,353,992</u>	<u>5,205,191</u>
Net assets available for plan benefits, ending	<u><u>\$ 7,844,165</u></u>	<u><u>\$ 6,353,992</u></u>

See accompanying notes.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

1. Description of Plan

The following description of the McEntire Produce, Inc. Profit Sharing & 401(k) Plan (the “Plan”) provides only general information. Participants may refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which provides retirement benefits to employees of McEntire Produce, Inc. and related entities (collectively, the “Company”).

Eligibility to participate in the Plan is based on attainment of age eighteen and completion of six months of service with the Company. Employees may enter the Plan on the first day of the year or first day of the seventh month upon meeting these requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Plan Amendments

Effective January 1, 2021, the Plan was restated to comply with Internal Revenue Service (“IRS”) requirements. There were no material modifications to the Plan as a result of this restatement.

Effective January 1, 2020, the Plan was amended to enable participants to withdraw funds from all portions of their account in the event of a hardship. Furthermore, the historical suspension requirement for elective deferrals subsequent to a hardship withdrawal was removed.

Contributions

Participants may contribute any percentage greater than or equal to 1% of their pretax annual compensation, as defined by the Plan, subject to contribution limitations specified by applicable laws and regulations. The Company makes safe harbor matching contributions to each participant’s account equal to 100% of the first 3% and 50% of the next 2% of the individual participant’s contributions, subject to limitations specified by applicable laws and regulations.

The Company may make non-elective profit sharing contributions to the Plan. For the years ended December 31, 2021 and 2020, no non-elective profit sharing contributions were made by the Company.

Participants who have attained the age of 50 before the end of the year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined contribution or defined benefit plans.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

1. Description of Plan (continued)

Vesting

Participants are 100% vested in their participant contributions and safe harbor employer matching contributions, plus actual earnings, thereon, at all times. Vesting in the employer profit sharing contribution portion of their accounts is based on years of continuous service. Participants are 20% vested in the employer profit sharing contributions at the end of two years of continuous service with additional vesting of 20% for each of the next four years, resulting in 100% vesting after the sixth year.

Participant Loans

Participant loans are not permitted under this Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions, employer safe harbor matching contributions, non-elective profit sharing contributions, if declared, earnings or losses thereon, forfeitures of terminated participants' non-vested accounts, and charged with an allocation of administrative expenses paid by the Plan. Participants may elect to allocate current contributions among a variety of investment fund options. The allocations remain in effect until a new election is made.

Earnings and losses are allocated by fund based on the ratio of a participant's account invested in a particular fund to all participants' investments in that fund. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Payment of Benefits

Upon termination of service, participants with account balances less than \$5,000, who have not elected a distribution in accordance with Plan provisions, will have their account rolled over into an Individual Retirement Account ("IRA") sponsored by TD Ameritrade Trust Company ("TD") (the trustee of the Plan) for the benefit of the participant. Participants with balances greater than \$5,000 may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or may choose among various installment options provided for by the Plan. Distributions may be made at the participant's election on or after the valuation date following termination of employment.

Hardship distributions are permitted upon determination of financial hardship.

All fully vested balances are available for distribution after the participant reaches age 59 ½.

Administrative Expenses

Fees related to the administration of the Plan are charged directly to the participants' accounts and are included in administrative expenses.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

1. Description of Plan (continued)

Plan Termination

Although it has not expressed any intent to do so, the Company has the right, under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become fully vested in non-elective profit sharing contributions.

Forfeitures

Forfeited nonvested accounts may be used to reduce employer contributions. No forfeitures were used to reduce employer contributions during 2021 or 2020. At December 31, 2021 and 2020, forfeited nonvested accounts totaled approximately \$7,500 and \$300, respectively.

Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

2. Basis of Presentation and Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared in accordance with accounting principles generally accepted in the United States ("US GAAP").

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

2. Basis of Presentation and Summary of Significant Accounting Policies (continued)

Risks and Uncertainties

The Plan's investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the 2021 statement of net assets available for plan benefits.

Payments of Benefits

Benefits are recorded when paid.

3. Trustee Certification

Information presented in the accompanying financial statements as of, and for the years ended December 31, 2021 and 2020, related to investments, net appreciation in fair value of investments, and interest and dividends was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by TD.

4. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statements of net assets available for plan 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 measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

US GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This 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; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs to the valuation methodology are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

All of the Plan's mutual fund and money market investments were valued using Level 1 inputs, based on quoted market prices of the shares held by the Plan.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

4. Fair Value Measurements (continued)

The Plan's investments include the MetLife Guaranteed Annuity Contract, which is a collective trust that invests in a variety of fully benefit-responsive investment contracts. The collective trust is valued at net asset value ("NAV") of units of the accounts. The NAV, as provided by the issuer, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held less the account's liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of any of the collective trusts, the account provider reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidation will be carried out in an orderly business manner.

Gains and losses (realized and unrealized) included in the statements of changes in net assets available for Plan benefits for the years ended December 31, 2021 and 2020 are reported in the net appreciation in fair value of investments.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

December 31, 2021				
	Level 1	Level 2	Level 3	Total
Investments measured at fair value:				
Mutual funds	\$ 7,459,186	\$ --	\$ --	\$ 7,459,186
Money market	10,208	--	--	10,208
	<u>\$ 7,469,394</u>	<u>\$ --</u>	<u>\$ --</u>	<u>7,469,394</u>
Investments measured at NAV*				<u>374,771</u>
Total investments				<u><u>\$ 7,844,165</u></u>

December 31, 2020				
	Level 1	Level 2	Level 3	Total
Investments measured at fair value:				
Mutual funds	\$ 5,893,387	\$ --	\$ --	\$ 5,893,387
Money market	2,419	--	--	2,419
	<u>\$ 5,895,806</u>	<u>\$ --</u>	<u>\$ --</u>	<u>5,895,806</u>
Investments measured at NAV*				<u>458,186</u>
Investments at fair value				<u><u>\$ 6,353,992</u></u>

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

4. Fair Value Measurements (continued)

*Investments that are measured at net asset value per share or its equivalent have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for plan benefits.

The following tables set forth a summary of the Plan's investments reported at NAV as a practical expedient to estimate fair value:

December 31, 2021				
Fair Value	Unfunded commitment	Redemption Frequency	Redemption Notice Period	
Collective trust fund	<u><u>\$ 374,771</u></u>	<u><u>\$ --</u></u>	Daily	(a)
December 31, 2020				
Fair Value	Unfunded commitment	Redemption Frequency	Redemption Notice Period	
Collective trust fund	<u><u>\$ 458,186</u></u>	<u><u>\$ --</u></u>	Daily	(a)

(a) Withdrawals generally will be permitted daily for the funds. A plan-level withdrawal requires a 60-day notice prior to the date of the withdrawal.

5. Party-in-Interest Transactions

All of the Plan's investments were held by the trustee of the Plan as of and for the years ended December 31, 2021 and 2020. Fees paid by the Plan for these services amounted to approximately \$41,000 and \$32,000 during the years ended December 31, 2021 and 2020, respectively.

These party-in-interest transactions are exempt from the prohibited transactions rules of ERISA.

6. Income Tax Status

The Plan is a non-standardized pre-approved profit sharing, money purchase, cash or deferred arrangement plan, provided by TD Ameritrade Trust Company, designed to be in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Internal Revenue Service ("IRS") has determined and informed TD by a letter date June 30, 2020, that the pre-approved profit sharing, money purchase, cash or deferred arrangement plan, as then designed was in accordance with applicable sections of the IRC.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

6. Income Tax Status (continued)

Although the Plan has been amended and restated since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified and the related trust was tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

US GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. No such liabilities are recognized at December 31, 2021 and 2020. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2018.

7. Subsequent Events

Management has evaluated events and transactions after December 31, 2021 through November 7, 2022, the date the financial statements were available to be issued, for subsequent events. There were no subsequent events to report.

SUPPLEMENTAL SCHEDULE

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Employer ID # 57-0868353 Plan # 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Money market fund			
*	TD Bank Institutional Money Market	Money market fund	\$ --	\$ 10,208
	Mutual funds			
	Vanguard Life Strategy Moderate Growth Fund	Mutual fund	\$ --	\$ 2,719,831
	Vanguard Life Strategy Conservative Growth	Mutual fund	--	1,462,689
	Vanguard Life Strategy Growth Fund	Mutual fund	--	1,445,261
	Vanguard 500 Index Admiral	Mutual fund	--	555,006
	Vanguard Mid Cap Index Admiral	Mutual fund	--	278,888
	Vanguard Life Strategy Income Fund	Mutual fund	--	265,046
	Vanguard Small Cap Index Admiral	Mutual fund	--	223,841
	Vanguard Total Bond Market Admiral	Mutual fund	--	125,536
	Vanguard Growth Index Admiral	Mutual fund	--	101,468
	Vanguard Mid Cap Growth Index Admiral	Mutual fund	--	97,616
	Vanguard Value Index Admiral	Mutual fund	--	74,687
	Vanguard Total International Stock Index	Mutual fund	--	46,933
	Vanguard Small Cap Growth Index Admiral	Mutual fund	--	40,271
	Vanguard Total International Bond Index Admiral	Mutual fund	--	21,312
	Vanguard Small Cap Value Index Admiral	Mutual fund	--	801
			\$ --	\$ 7,459,186
	Common collective trust			
	Metlife GAC 25554 - Fee Class J	Collective trust fund	\$ --	\$ 374,771

* Indicates a party-in-interest to the Plan.

Note: The above information was derived from information certified by TD Ameritrade Trust Company. Cost has been omitted for participant-directed funds.

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Financial Statements
and Supplemental Schedule

McEntire Produce, Inc.
Profit Sharing & 401(k) Plan

*Years Ended December 31, 2021 and 2020
with Report of Independent Auditors*

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Financial Statements
and Supplemental Schedule
Years Ended December 31, 2021 and 2020

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Report of Independent Auditors

Plan Administrator
McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Scope and Nature of the Employee Retirement Income Security Act of 1974 (“ERISA”) Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the accompanying financial statements of the McEntire Produce, Inc. Profit Sharing & 401(k) Plan (the “Plan”), an employee benefit plan subject to ERISA, as permitted by ERISA Section 103(a)(3)(C) (“ERISA Section 103(a)(3)(C) audit”). The financial statements comprise the statement of net assets available for Plan benefits as of December 31, 2021, and the related statement of changes in net assets available for Plan benefits for the year then ended, and the related notes to the financial statements (“2021 Financial Statements”).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan’s 2021 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 (“DOL”) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 DOL’s Rules and Regulations for Reporting and Disclosure under ERISA (“qualified institution”).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors’ Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the accompanying 2021 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.



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Opinion on the 2021 Financial Statements (continued)

- The information in the accompanying 2021 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 on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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.

Key Audit Matters

The key audit matters communicated below are matters that were communicated with those charged with governance and, in our professional judgment, were of most significance in our audit of the 2021 Financial Statements. The key audit matters were addressed in the context of our audit of the 2021 Financial Statements as a whole and in forming our opinion on the 2021 Financial Statements, and we do not provide a separate opinion on these matters.

Election of ERISA Section 103(a)(3)(C) audit

Plan management is required to evaluate whether the entity issuing the investment certification is a qualified institution and whether the investment certification meets the requirements to elect an ERISA Section 103(a)(3)(C) audit. This election is considered a key audit matter as the election of an ERISA Section 103(a)(3)(C) audit reduces the overall scope of the audit and eliminates certain procedures performed surrounding Plan investments. This election is subject to judgment on the part of Plan management.

The following are the primary procedures we performed to address this key audit matter:

- We obtained and reviewed Plan management's assessment that the certifying entity is a qualified institution and that the investment certification meets the requirements for election of an ERISA Section 103(a)(3)(C) audit.
- We obtained and reviewed a copy of the qualified institution's investment certification.



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Key Audit Matters (continued)

Contributions to Participant Accounts

As described in Note 1 to the 2021 Financial Statements, contributions to a participant's account represent a participant's deferral on pretax annual compensation, as defined by the Plan, employer safe harbor matching contributions, and non-elective profit sharing contributions, if any. Determinations of employee and employer contributions often involve complex calculations and can change frequently based on participant elections. DOL regulations are stringent regarding participant contributions, requiring these complex calculations to be precise. Due to the complexity in calculation and precision required in these calculations, we determined that this was a key audit matter.

The following are the primary procedures we performed to address this key audit matter:

- For a sample of individual participants, we recomputed pre-tax annual compensation to be used in the calculation of employee contributions and employer safe harbor matching contributions.
- We recomputed employee contributions for a sample of individual participants based on the participant deferral elections and pre-tax annual compensation, as defined by the Plan.
- We recomputed employer safe harbor matching contributions for a sample of individual participants based on the employer safe harbor matching formula defined by the Plan and pre-tax annual compensation, as defined by the Plan.
- We compared the recalculated amount of employee contributions and employer safe harbor matching contributions to McEntire Produce, Inc. payroll records and amounts recorded as received by the Plan recordkeeper to identify variances.

Timeliness of Contribution Remittances

DOL rules and regulations require employee contributions to be remitted to the Plan as soon as administratively feasible following withholding. Determination of what constitutes "administratively feasible" can require significant judgment on the part of Plan management.



Plan Administrator
McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Key Audit Matters (continued)

Timeliness of Contribution Remittances (continued)

The following are the primary procedures we performed to address this key audit matter:

- We gained an understanding of the payroll and remittance processes in place at the Plan sponsor to determine the normal pattern of remittance and judgmentally determined, based on the normal pattern of remittance identified, a threshold for investigating contributions that could be considered untimely by the DOL.
- For contributions exceeding the judgmentally determined threshold, if any, we inquired of Plan management regarding the delay and documented Plan management's response.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the 2021 Financial Statements in accordance with accounting principles generally accepted in the United States, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for 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.



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit 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 2021 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.



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Auditors' Responsibilities for the Audit of the 2021 Financial Statements (continued)

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.

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 Schedule Required by ERISA

The Schedule of Assets (Held at End of Year) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL'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 2021 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 2021 Financial Statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 Financial Statements or to the 2021 Financial Statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental 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 DOL'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, is presented, in all material respects, in conformity with the DOL'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).



Plan Administrator

McEntire Produce, Inc. Profit Sharing & 401(k) Plan

Other Matter – Auditor’s Report on the 2020 Financial Statements

The 2020 financial statements of McEntire Produce, Inc. Profit Sharing & 401(k) Plan were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 11, 2021, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the 2020 financial statements and supplemental schedule, and (b) the form and content of the information included in the 2020 financial statements and supplemental schedule other than that derived from the certified information, were presented in compliance with the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

Baughnigh Pietras & Stomen, P.A.

November 7, 2022

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Statements of Net Assets Available for Plan Benefits

	December 31,	
	2021	2020
Assets		
Investments at fair value	<u>\$ 7,844,165</u>	<u>\$ 6,353,992</u>
Total assets	7,844,165	6,353,992
Liabilities		
Plan liabilities	<u>--</u>	<u>--</u>
Net assets available for plan benefits	<u><u>\$ 7,844,165</u></u>	<u><u>\$ 6,353,992</u></u>

See accompanying notes.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Statements of Changes in Net Assets Available for Plan Benefits

	Years Ended December 31,	
	2021	2020
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 480,668	\$ 534,619
Interest and dividends	235,816	182,207
	<u>716,484</u>	<u>716,826</u>
Contributions:		
Employees	710,290	618,968
Employer	441,369	385,418
	<u>1,151,659</u>	<u>1,004,386</u>
Other income	625	3,971
Total additions	<u>1,868,768</u>	<u>1,725,183</u>
Deductions from net assets attributed to:		
Benefits paid to participants	337,786	544,563
Administrative expenses	40,809	31,819
Total deductions	<u>378,595</u>	<u>576,382</u>
Net change	1,490,173	1,148,801
Net assets available for plan benefits, beginning	<u>6,353,992</u>	<u>5,205,191</u>
Net assets available for plan benefits, ending	<u><u>\$ 7,844,165</u></u>	<u><u>\$ 6,353,992</u></u>

See accompanying notes.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

1. Description of Plan

The following description of the McEntire Produce, Inc. Profit Sharing & 401(k) Plan (the “Plan”) provides only general information. Participants may refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which provides retirement benefits to employees of McEntire Produce, Inc. and related entities (collectively, the “Company”).

Eligibility to participate in the Plan is based on attainment of age eighteen and completion of six months of service with the Company. Employees may enter the Plan on the first day of the year or first day of the seventh month upon meeting these requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Plan Amendments

Effective January 1, 2021, the Plan was restated to comply with Internal Revenue Service (“IRS”) requirements. There were no material modifications to the Plan as a result of this restatement.

Effective January 1, 2020, the Plan was amended to enable participants to withdraw funds from all portions of their account in the event of a hardship. Furthermore, the historical suspension requirement for elective deferrals subsequent to a hardship withdrawal was removed.

Contributions

Participants may contribute any percentage greater than or equal to 1% of their pretax annual compensation, as defined by the Plan, subject to contribution limitations specified by applicable laws and regulations. The Company makes safe harbor matching contributions to each participant’s account equal to 100% of the first 3% and 50% of the next 2% of the individual participant’s contributions, subject to limitations specified by applicable laws and regulations.

The Company may make non-elective profit sharing contributions to the Plan. For the years ended December 31, 2021 and 2020, no non-elective profit sharing contributions were made by the Company.

Participants who have attained the age of 50 before the end of the year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined contribution or defined benefit plans.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
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1. Description of Plan (continued)

Vesting

Participants are 100% vested in their participant contributions and safe harbor employer matching contributions, plus actual earnings, thereon, at all times. Vesting in the employer profit sharing contribution portion of their accounts is based on years of continuous service. Participants are 20% vested in the employer profit sharing contributions at the end of two years of continuous service with additional vesting of 20% for each of the next four years, resulting in 100% vesting after the sixth year.

Participant Loans

Participant loans are not permitted under this Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions, employer safe harbor matching contributions, non-elective profit sharing contributions, if declared, earnings or losses thereon, forfeitures of terminated participants' non-vested accounts, and charged with an allocation of administrative expenses paid by the Plan. Participants may elect to allocate current contributions among a variety of investment fund options. The allocations remain in effect until a new election is made.

Earnings and losses are allocated by fund based on the ratio of a participant's account invested in a particular fund to all participants' investments in that fund. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Payment of Benefits

Upon termination of service, participants with account balances less than \$5,000, who have not elected a distribution in accordance with Plan provisions, will have their account rolled over into an Individual Retirement Account ("IRA") sponsored by TD Ameritrade Trust Company ("TD") (the trustee of the Plan) for the benefit of the participant. Participants with balances greater than \$5,000 may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or may choose among various installment options provided for by the Plan. Distributions may be made at the participant's election on or after the valuation date following termination of employment.

Hardship distributions are permitted upon determination of financial hardship.

All fully vested balances are available for distribution after the participant reaches age 59 ½.

Administrative Expenses

Fees related to the administration of the Plan are charged directly to the participants' accounts and are included in administrative expenses.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
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1. Description of Plan (continued)

Plan Termination

Although it has not expressed any intent to do so, the Company has the right, under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become fully vested in non-elective profit sharing contributions.

Forfeitures

Forfeited nonvested accounts may be used to reduce employer contributions. No forfeitures were used to reduce employer contributions during 2021 or 2020. At December 31, 2021 and 2020, forfeited nonvested accounts totaled approximately \$7,500 and \$300, respectively.

Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

2. Basis of Presentation and Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared in accordance with accounting principles generally accepted in the United States ("US GAAP").

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

2. Basis of Presentation and Summary of Significant Accounting Policies (continued)

Risks and Uncertainties

The Plan's investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the 2021 statement of net assets available for plan benefits.

Payments of Benefits

Benefits are recorded when paid.

3. Trustee Certification

Information presented in the accompanying financial statements as of, and for the years ended December 31, 2021 and 2020, related to investments, net appreciation in fair value of investments, and interest and dividends was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by TD.

4. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statements of net assets available for plan 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 measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

US GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This 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; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs to the valuation methodology are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

All of the Plan's mutual fund and money market investments were valued using Level 1 inputs, based on quoted market prices of the shares held by the Plan.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

4. Fair Value Measurements (continued)

The Plan's investments include the MetLife Guaranteed Annuity Contract, which is a collective trust that invests in a variety of fully benefit-responsive investment contracts. The collective trust is valued at net asset value ("NAV") of units of the accounts. The NAV, as provided by the issuer, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held less the account's liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of any of the collective trusts, the account provider reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidation will be carried out in an orderly business manner.

Gains and losses (realized and unrealized) included in the statements of changes in net assets available for Plan benefits for the years ended December 31, 2021 and 2020 are reported in the net appreciation in fair value of investments.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

December 31, 2021				
	Level 1	Level 2	Level 3	Total
Investments measured at fair value:				
Mutual funds	\$ 7,459,186	\$ --	\$ --	\$ 7,459,186
Money market	10,208	--	--	10,208
	<u>\$ 7,469,394</u>	<u>\$ --</u>	<u>\$ --</u>	<u>7,469,394</u>
Investments measured at NAV*				<u>374,771</u>
Total investments				<u><u>\$ 7,844,165</u></u>

December 31, 2020				
	Level 1	Level 2	Level 3	Total
Investments measured at fair value:				
Mutual funds	\$ 5,893,387	\$ --	\$ --	\$ 5,893,387
Money market	2,419	--	--	2,419
	<u>\$ 5,895,806</u>	<u>\$ --</u>	<u>\$ --</u>	<u>5,895,806</u>
Investments measured at NAV*				<u>458,186</u>
Investments at fair value				<u><u>\$ 6,353,992</u></u>

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Notes to Financial Statements
December 31, 2021 and 2020

4. Fair Value Measurements (continued)

*Investments that are measured at net asset value per share or its equivalent have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for plan benefits.

The following tables set forth a summary of the Plan's investments reported at NAV as a practical expedient to estimate fair value:

December 31, 2021				
Fair Value	Unfunded commitment	Redemption Frequency	Redemption Notice Period	
Collective trust fund	<u><u>\$ 374,771</u></u>	<u><u>\$ --</u></u>	Daily	(a)

December 31, 2020				
Fair Value	Unfunded commitment	Redemption Frequency	Redemption Notice Period	
Collective trust fund	<u><u>\$ 458,186</u></u>	<u><u>\$ --</u></u>	Daily	(a)

(a) Withdrawals generally will be permitted daily for the funds. A plan-level withdrawal requires a 60-day notice prior to the date of the withdrawal.

5. Party-in-Interest Transactions

All of the Plan's investments were held by the trustee of the Plan as of and for the years ended December 31, 2021 and 2020. Fees paid by the Plan for these services amounted to approximately \$41,000 and \$32,000 during the years ended December 31, 2021 and 2020, respectively.

These party-in-interest transactions are exempt from the prohibited transactions rules of ERISA.

6. Income Tax Status

The Plan is a non-standardized pre-approved profit sharing, money purchase, cash or deferred arrangement plan, provided by TD Ameritrade Trust Company, designed to be in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Internal Revenue Service ("IRS") has determined and informed TD by a letter date June 30, 2020, that the pre-approved profit sharing, money purchase, cash or deferred arrangement plan, as then designed was in accordance with applicable sections of the IRC.

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
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6. Income Tax Status (continued)

Although the Plan has been amended and restated since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified and the related trust was tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

US GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. No such liabilities are recognized at December 31, 2021 and 2020. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2018.

7. Subsequent Events

Management has evaluated events and transactions after December 31, 2021 through November 7, 2022, the date the financial statements were available to be issued, for subsequent events. There were no subsequent events to report.

SUPPLEMENTAL SCHEDULE

McEntire Produce, Inc. Profit Sharing & 401(k) Plan
Employer ID # 57-0868353 Plan # 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Money market fund			
*	TD Bank Institutional Money Market	Money market fund	\$ --	\$ 10,208
	Mutual funds			
	Vanguard Life Strategy Moderate Growth Fund	Mutual fund	\$ --	\$ 2,719,831
	Vanguard Life Strategy Conservative Growth	Mutual fund	--	1,462,689
	Vanguard Life Strategy Growth Fund	Mutual fund	--	1,445,261
	Vanguard 500 Index Admiral	Mutual fund	--	555,006
	Vanguard Mid Cap Index Admiral	Mutual fund	--	278,888
	Vanguard Life Strategy Income Fund	Mutual fund	--	265,046
	Vanguard Small Cap Index Admiral	Mutual fund	--	223,841
	Vanguard Total Bond Market Admiral	Mutual fund	--	125,536
	Vanguard Growth Index Admiral	Mutual fund	--	101,468
	Vanguard Mid Cap Growth Index Admiral	Mutual fund	--	97,616
	Vanguard Value Index Admiral	Mutual fund	--	74,687
	Vanguard Total International Stock Index	Mutual fund	--	46,933
	Vanguard Small Cap Growth Index Admiral	Mutual fund	--	40,271
	Vanguard Total International Bond Index Admiral	Mutual fund	--	21,312
	Vanguard Small Cap Value Index Admiral	Mutual fund	--	801
			\$ --	\$ 7,459,186
	Common collective trust			
	Metlife GAC 25554 - Fee Class J	Collective trust fund	\$ --	\$ 374,771

* Indicates a party-in-interest to the Plan.

Note: The above information was derived from information certified by TD Ameritrade Trust Company. Cost has been omitted for participant-directed funds.