

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 and ending 04/30/2025

- A** This return/report is for:
 - a multiemployer plan
 - a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
 - a single-employer plan
 - a DFE (specify) _____
- B** This return/report is:
 - the first return/report
 - the final return/report
 - an amended return/report
 - a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. ▶
- D** Check box if filing under:
 - Form 5558
 - automatic extension
 - the DFVC program
 - special extension (enter description)
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

1a Name of plan <u>SHAWNEE MILLING COMPANY UNION EMPLOYEES RETIREMENT AND 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶ <u>003</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>SHAWNEE MILLING COMPANY</u> <u>201 S BROADWAY AVENUE</u> <u>SHAWNEE, OK 74801</u>	1c Effective date of plan <u>06/01/1998</u> 2b Employer Identification Number (EIN) <u>73-0444550</u> 2c Plan Sponsor's telephone number <u>405-273-7000</u> 2d Business code (see instructions) <u>311200</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.	01/09/2026	STACEY MORRIS
	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 (2024)
v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	320
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	177
	6a(2)	178
	6b	0
	6c	158
	6d	336
	6e	0
	6f	336
	6g(1)	312
	6g(2)	336
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 2K 2S 2T 3D 3B

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 0
- (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 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **05/01/2024** and ending **04/30/2025**

A Name of plan SHAWNEE MILLING COMPANY UNION EMPLOYEES RETIREMENT AND 401(K) PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 SHAWNEE MILLING COMPANY	D Employer Identification Number (EIN) 73-0444550	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

EMPOWER ANNUITY INS CO OF AMERICA

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	11631	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 and ending 04/30/2025	
A Name of plan SHAWNEE MILLING COMPANY UNION EMPLOYEES RETIREMENT AND 401(K) PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 SHAWNEE MILLING COMPANY	D Employer Identification Number (EIN) 73-0444550

Part I	Asset and Liability Statement
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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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	568755	601211
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4922463	5500403
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	5491218	6101614
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
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	5491218	6101614

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	299013	
(B) Participants.....	2a(1)(B)	430925	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		729938
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	54153	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		54153
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	172265	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		172265
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		367009
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1323365

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	661401	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		661401
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		8702
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	11631	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		11631
j Total expenses. Add all expense amounts in column (b) and enter total	2j		681734

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		641631
l Transfers of assets:			
(1) To this plan	2l(1)		8163
(2) From this plan	2l(2)		39398

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: EIDE BAILLY LLP

(2) EIN: 45-0250958

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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)
SHAWNEE MILLING COMPANY SAVINGS INCENTIVE AND PROFIT SHARING PLAN	73-0444550	004

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 and ending 04/30/2025

A Name of plan <u>SHAWNEE MILLING COMPANY UNION EMPLOYEES RETIREMENT AND 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SHAWNEE MILLING COMPANY</u>	D Employer Identification Number (EIN) <u>73-0444550</u>	

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

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

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

1		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): 84-1455663

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

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

3	
---	--

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

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

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

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

Part III	Amendments
-----------------	-------------------

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.



August 19, 2025

To the Board of Directors, Stockholders and Management
Shawnee Milling Company
Shawnee, Oklahoma

In planning and performing our audit of the financial statements of Shawnee Milling Company as of and for the year ended April 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Shawnee Milling Company's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Shawnee Milling Company's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and, therefore, material weaknesses may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiencies in the entity's internal control to be material weaknesses:

Internal Control over the Preparation of Financial Statements

Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the related notes, in conformity with accounting principles generally accepted in the United States of America.

At times, management may choose to outsource certain accounting functions due to cost or training considerations. Such accounting functions and service providers must be governed by the control policies and procedures of the company. Management is as responsible for outsourced functions performed by a service provider as it is for their own personnel. Management is also responsible for management decisions and functions; for designating an individual with suitable skill, knowledge, or experience to oversee any outsourced services and for evaluating the adequacy and results of those services and accepting responsibility for them.

As part of the audit, management requested us to prepare a draft of the financial statements including the related disclosure notes. We also performed the calculation of the necessary income tax adjustments and related note disclosures. These items are not presented for internal financial reporting purposes. Although this circumstance is not unusual for an organization of your size, the absence of controls over the preparation of financial statements increases the possibility that a misstatement of the financial statements could occur and not be prevented, or detected and corrected, by the entity's internal controls.

During the audit, we noted various journal entries that were necessary in order to adjust certain account balances to the correct amount. We proposed audit journal entries which resulted in a decrease in assets of \$2,530,565, an increase in liabilities of \$2,283,881, and a decrease in net income of \$4,814,446. The journal entries proposed by us as well as those provided by management are detailed in the attached exhibit. Because of the significance of these adjustments to the financial statements, the audit adjustments proposed and recorded, in our judgment, results in a matter that has a significant effect on the Company's financial reporting process. If these were not recorded it would have resulted in a material misstatement of the Company's financial statements. The need for these adjustments indicates that the Company's interim financial information is not materially accurate, which may affect management decisions made during the course of the year.

Management has reviewed, approved, and accepted responsibility for all necessary adjustments and calculations, as well as the complete financial statements prior to their issuance.

Reviews of Reconciliations and Year-end Adjustments

An effective system of internal control incorporates adequate oversight of key processes and accounting functions, which specifically includes the reconciliation and review of significant account balances to ensure their completeness and accuracy. The design of these controls should enable the accounting department to recognize potential errors, misstatements or unreconciled balances, along with any potential adjustments that are needed for the related financial statement balances to be accurately presented.

During the current-year audit, we noted that several account balances, including inventory, accounts payable, accrued liabilities, and construction in progress, were not fully reconciled at year-end and required material adjustments. These included corrections for accruals, inventory valuation, futures and hedging positions, and account reclassifications. The failure to fully reconcile all significant account balances increases the risk of misstatements in the financial statements.

We recommend that the Company's accounting checklist incorporate all necessary reconciliations as well as a separate review of each reconciliation by a qualified individual that does not have direct responsibilities involving the account being reconciled. We further recommend that the Company's accounting department implement processes and controls over the review of year-end receipts of inventory to ensure that all inventory received at year-end has been appropriately accrued for, and that all necessary year-end inventory adjustments are properly recorded.

Inventory Errors

During the audit, we noted several errors related to the Company's inventory cost method, reconciliation and review and adjustment of various inventory accounts. These errors resulted in material journal entries in the current year financial statements.

- We noted that the Company's inventory cost method is not in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Company uses the last invoice cost method, which is not an acceptable method of U.S. GAAP. We recommend that the Company implement an inventory cost method that is in accordance with U.S. GAAP or monitor the cost method currently utilized to ensure that it does not result in financial statements that are materially misstated.
- We further noted several adjusting journal entries were required due to a lack of internal controls related to the reconciliation and review of various inventory accounts at year-end, including the adjustment of inventory to the year-end physical inventory. We recommend that management implement processes and controls to ensure that inventory balances are reviewed, reconciled and properly adjusted at year-end in order to prevent material misstatements to the financial statements.
- We also noted instances where incorrect futures prices were used in inventory-related calculations. This error was not identified through the review process and could have resulted in misstatements. We recommend that management strengthen controls by independently verifying all futures prices used.

This communication is intended solely for the information and use of management, the board of directors, stockholders, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the opportunity to present these comments and suggestions. We would be glad to discuss these or other matters at your convenience and are available to provide implementation assistance as necessary. We look forward to many years of continued service to your company.

Eide Sully LLP

Oklahoma City, Oklahoma

Schedule of Corrected Misstatements

Adjusting Journal Entries JE # 1

OO.10

Reclassify Interco sales

1100.4102	TRANSFERS	23,999.00	
1100.4104	TRANSFERS - OTHER	4,460,387.00	
1110.4102	TRANSFERS	3,126.00	
1110.4104	TRANSFERS - OTHER	722,623.00	
1120.4102	TRANSFERS	25,148.00	
1120.4104	TRANSFERS - OTHER	1,855,696.00	
1140.4102	TRANSFERS	31,379,365.00	
1210.4012	GRAIN SALES	412,902.00	
1220.4012	GRAIN SALES	200,564.00	
1230.4012	GRAIN SALES	10,396.00	
1250.4012	GRAIN SALES	94,805.00	
1100.5000	Intercompany COS		4,484,386.00
1110.5000	Intercompany COS		725,749.00
1120.5000	Intercompany COS		1,880,844.00
1140.5000	Intercompany COS		31,379,365.00
1240.4012	GRAIN SALES		2,241.00
500000	Intercompany COGS		716,426.00
Total		39,189,011.00	39,189,011.00

Adjusting Journal Entries JE # 2

OO.10

Eliminate intercompany sales between SMC and Okeene

1100.4005	SALES	24,729.00	
1100.4005	SALES	1,877,753.00	
500000	Intercompany COGS		1,902,482.00
Total		1,902,482.00	1,902,482.00

Adjusting Journal Entries JE # 3

OO.10

Reclassify Returns and allowances against sales

1100.4005	SALES	1,975,691.00	
1100.4005	SALES	284,078.00	
1110.4005	SALES	710,313.00	
1110.4005	SALES	48,100.00	
1120.4005	SALES	469,592.00	
1120.4005	SALES	563,806.00	
1200.4016	ANIMAL FEED SALES	122,592.00	
1210.4016	ANIMAL FEED SALES	39,276.00	
1220.4016	ANIMAL FEED SALES	15,642.00	
1250.4016	ANIMAL FEED SALES	21,670.00	
1260.4016	ANIMAL FEED SALES	28,332.00	
1280.4018	INSIDE SALES	33,938.00	
1300.4022	FERTILIZER SALES	1,268.00	
1100.4108	ALLOWANCES		1,975,691.00
1100.4112	SALES DISCOUNTS		284,078.00
1110.4108	ALLOWANCES		710,313.00
1110.4112	SALES DISCOUNTS		48,100.00
1120.4108	ALLOWANCES		469,592.00
1120.4112	SALES DISCOUNTS		563,806.00
1200.4112	SALES DISCOUNTS (inside)		122,592.00
1210.4112	SALES DISCOUNTS (inside)		39,276.00
1220.4112	SALES DISCOUNTS (inside)		15,642.00
1250.4112	SALES DISCOUNTS (INSIDE)		21,670.00
1260.4112	SALES DISCOUNTS (inside)		28,332.00
1280.4112	SALES DISCOUNTS (INSIDE)		33,938.00
1300.4112	SALES DISCOUNTS (fert)		1,268.00
1230.4016	ANIMAL FEED SALES		
1230.4112	SALES DISCOUNTS		
Total		4,314,298.00	4,314,298.00

Adjusting Journal Entries JE # 4

3f.05a

PBC - Post Closing AJE's

1.2235	AD VALOREM TAX LIABILITY	187,423.00
1100.6222	AD VALOREM TAX	11,376.00
1100.6222	AD VALOREM TAX	35,594.00
1100.6222	AD VALOREM TAX	70,463.00
1110.6222	AD VALOREM TAX	2,007.00
1110.6222	AD VALOREM TAX	6,281.00
1110.6222	AD VALOREM TAX	12,435.00
1120.6222	AD VALOREM TAX	6,440.00
1120.6222	AD VALOREM TAX	20,152.00
1120.6222	AD VALOREM TAX	39,893.00
1120.7047	RESEARCH	3,892.00
1120.7047	RESEARCH	1,396.00
1120.7047	RESEARCH	6,432.00
1120.7047	RESEARCH	370.00
1120.7047	RESEARCH	388.00
1120.7047	RESEARCH	769.00
1130.8620	ELEV DEPT TAXES	1,302.00
1130.8620	ELEV DEPT TAXES	4,073.00
1130.8620	ELEV DEPT TAXES	8,063.00
1150.8850	GARAGE TAXES	251.00
1150.8850	GARAGE TAXES	786.00
1150.8850	GARAGE TAXES	1,556.00
1200.7660	BAD DEBTS	2,972.00
1200.7665	AD VALOREM TAX	7,292.00
1200.7665	AD VALOREM TAX	9,141.00
1200.7665	AD VALOREM TAX	18,096.00
1210.7660	BAD DEBTS	7,497.00
1210.7665	AD VALOREM TAX	2,648.00
1210.7665	AD VALOREM TAX	3,294.00
1210.7665	AD VALOREM TAX	6,522.00
1220.7665	AD VALOREM TAX	3,318.00
1220.7665	AD VALOREM TAX	2,412.00
1220.7665	AD VALOREM TAX	2,412.00
1220.7665	AD VALOREM TAX	622.00
1220.7665	AD VALOREM TAX	4,776.00
1220.7665	AD VALOREM TAX	1,232.00
1230.7660	BAD DEBTS	3,682.00
1230.7665	AD VALOREM TAX	622.00
1230.7665	AD VALOREM TAX	437.00
1230.7665	AD VALOREM TAX	1,543.00
1240.7660	BAD DEBTS	3,771.00
1240.7665	AD VALOREM TAX	1,543.00
1240.7665	AD VALOREM TAX	437.00
1240.7665	AD VALOREM TAX	866.00
1250.7660	BAD DEBTS	1,695.00
1250.7665	AD VALOREM TAX	2,355.00
1250.7665	AD VALOREM TAX	4,662.00
1260.7660	BAD DEBTS	7,490.00

1260.7665	AD VALOREM TAX	2,355.00	
1260.7665	AD VALOREM TAX	2,648.00	
1260.7665	AD VALOREM TAX	5,241.00	
1600.8513	OFFICE TAXES	1,462.00	
1600.8513	OFFICE TAXES	4,573.00	
1600.8513	OFFICE TAXES	9,054.00	
1800.9115	OUTSIDE PROPERTY EXPENSE	50,841.00	
1800.9115	OUTSIDE PROPERTY EXPENSE	375.00	
1800.9115	OUTSIDE PROPERTY EXPENSE	743.00	
1.1225	ALLOW FOR DOUBTFUL ACCTS		19,043.00
1.2235	AD VALOREM TAX LIABILITY		94,676.00
1.2235	AD VALOREM TAX LIABILITY		94,676.00
1.2235	AD VALOREM TAX LIABILITY		184,369.00
1100.6222	AD VALOREM TAX		22,519.00
1110.6222	AD VALOREM TAX		3,974.00
1120.6222	AD VALOREM TAX		12,749.00
1120.7047	RESEARCH		732.00
1120.7062	BAD DEBT EXP.		8,064.00
1130.8620	ELEV DEPT TAXES		2,577.00
1150.8850	GARAGE TAXES		497.00
1200.5150	REVALUATION - ANIMAL FEED		4,822.00
1200.5151	REVALUATION - PET FEED		3,399.00
1200.5151	REVALUATION - PET FEED		1,096.00
1200.5151	REVALUATION - PET FEED		69.00
1200.5156	REVALUATION - FUEL		361.00
1200.5156	REVALUATION - FUEL		5.00
1200.5156	REVALUATION - FUEL		8.00
1200.5158	REVALUATION - INSIDE		132.00
1200.5158	REVALUATION - INSIDE		295.00
1200.5158	REVALUATION - INSIDE		1,534.00
1200.7665	AD VALOREM TAX		14,436.00
1210.7665	AD VALOREM TAX		5,241.00
1220.7665	AD VALOREM TAX		6,569.00
1220.7665	AD VALOREM TAX		4,776.00
1230.7665	AD VALOREM TAX		1,232.00
1230.7665	AD VALOREM TAX		866.00
1240.7665	AD VALOREM TAX		3,054.00
1260.7665	AD VALOREM TAX		4,662.00
1600.8513	OFFICE TAXES		2,893.00
1800.9115	OUTSIDE PROPERTY EXPENSE		100,645.00
1100.7062	BAD DEBT EXP.		
1220.7660	BAD DEBTS		
1250.7665	AD VALOREM TAX		
1250.7665	AD VALOREM TAX		
Total		599,971.00	599,971.00
Adjusting Journal Entries JE # 5		L.10	
PBC - Immaterial entry to true up Intercompany			
1600.8516	OFFICE SUPPLIES	43.00	
1.1655	OKEENE MILLING COMPANY		43.00
Total		43.00	43.00

Adjusting Journal Entries JE # 6

BB.22

To correct the payroll accrual as of 4/30/2025

1.2108	ACCRUED PAYROLL	350,637.00	
1100.6104	LABOR - FLOUR MILLER		13,238.00
1100.6107	LABOR - PKG LEADPERSON		11,107.00
1100.6108	LABOR - BATCH MIXER		19,666.00
1100.6110	LABOR - PACKER		4,490.00
1100.6112	LABOR - FLR/CN FORKLIFT		25,872.00
1100.6114	LABOR - FLR/CN OILER		4,449.00
1100.6116	LABOR - PKG TRUCKER		11,652.00
1100.6118	LABOR - SWEEPER		24,357.00
1100.6120	LABOR - PKG PALLETIZER		3,410.00
1100.6122	LABOR - MISC TRK DRIVER		1,632.00
1100.6126	LABOR-HAYSSSEN PKR		7,603.00
1100.6132	LABOR-BARTELT		4,379.00
1100.6136	LABOR - AUTO TRIM PACKER		14,459.00
1100.6137	LABOR - AUTO STACKER		5,052.00
1100.6139	LABOR - ITALPACKER		12,153.00
1110.6107	LABOR - PKG LEADPERSON		1,089.00
1110.6108	LABOR - BATCH MIXER		1,922.00
1110.6112	LABOR - FLR/CN FORKLIFT		2,550.00
1110.6114	LABOR - FLR/CN OILER		420.00
1110.6116	LABOR - PKG TRUCKER		1,143.00
1110.6118	LABOR - SWEEPER		2,419.00
1110.6120	LABOR - PKG PALLETIZER		331.00
1110.6122	LABOR - MISC TRK DRIVER		281.00
1110.6126	LABOR-HAYSSSEN PKR		732.00
1110.6132	LABOR-BARTELT		422.00
1110.6136	LABOR - AUTO TRIM PACKER		1,418.00
1110.6137	LABOR - AUTO STACKER		501.00
1110.6139	LABOR - AUTO STACKER		1,188.00
1120.6106	LABOR - OPERATOR & HELPER		12,176.00
1120.6107	LABOR - PKG LEADPERSON		2,288.00
1120.6108	LABOR - BATCH MIXER		4,152.00
1120.6110	LABOR - PACKER		10,779.00
1120.6112	LABOR - FLR/CN FORKLIFT		3,515.00
1120.6114	LABOR - FLR/CN OILER		1,364.00
1120.6116	LABOR - PKG TRUCKER		11,841.00
1120.6120	LABOR - PKG PALLETIZER		7,696.00
1120.6122	LABOR - MISC TRK DRIVER		901.00
1120.6125	LABOR - BULK FEED LOADER		2,426.00
1130.8604	ELEV DEPT LABOR		17,231.00
1200.7610	LABOR		13,066.00
1210.7610	LABOR		5,514.00
1220.7610	LABOR		1,887.00
1230.7610	LABOR		2,015.00
1250.7610	LABOR		5,045.00
1260.7610	LABOR		5,692.00
1500.8508	LABORATORY LABOR		16,479.00
1600.8015	GENERAL MAINT. LABOR		32,575.00
1600.8140	SALES WAGES - FL/ CN		3,279.00
1600.8145	SALES WAGES - FEED		1,137.00
1600.8507	ADMINISTRATION WAGES		11,644.00
Total		350,637.00	350,637.00

Adjusting Journal Entries JE # 7	E.10		
To Adjust wheat futures account to be an inventory account			
1390 Inventory - Wheat Futures		1,011,195.00	
1.1510 HEDGING			1,005,689.00
1310 StoneX			5,506.00
Total		<u>1,011,195.00</u>	<u>1,011,195.00</u>
Adjusting Journal Entries JE # 8	D.54		
To correct Futures/Options Error			
1110.5050 REVALUATION		19,131.00	
1120.5000 Intercompany COS		19,131.00	
1140.5050 REVALUATION		288,038.00	
SMC.1311 RAW MAT - GRAIN DEPT.			288,038.00
SMC.1314 RAW MAT. - CORN MILL			19,131.00
SMC.1315 RAW MAT. - ANIMAL FEED			19,131.00
Total		<u>326,300.00</u>	<u>326,300.00</u>
Adjusting Journal Entries JE # 10	E.17		
To adjust the CSV of life insurance to actual			
1.1154 CORP. LIFE INS. VALUES		340,411.00	
1.3022 RETAINED EARNINGS-CONVERSION			340,411.00
Total		<u>340,411.00</u>	<u>340,411.00</u>
Adjusting Journal Entries JE # 11	E.17		
To eliminate the Corp Life Insurance Premium Receivable			
1.3022 RETAINED EARNINGS-CONVERSION		139,551.00	
1.1152 CORP. LIFE INS. PREMIUMS			139,551.00
Total		<u>139,551.00</u>	<u>139,551.00</u>
Adjusting Journal Entries JE # 12	E.17		
To adjust retained earnings to actual			
1.3022 RETAINED EARNINGS-CONVERSION		200,860.00	
952000 Officers' Life Insurance			200,860.00
Total		<u>200,860.00</u>	<u>200,860.00</u>
Adjusting Journal Entries JE # 13	K Series		
PBC - To move jobs in CIP to PP&E and record depreciation for the assets placed in service			
1.1722 BUILDINGS & EQUIPMENT		10,929.00	
1.1722 BUILDINGS & EQUIPMENT		73,040.00	
1.1722 BUILDINGS & EQUIPMENT		51,855.00	
1.1722 BUILDINGS & EQUIPMENT		454,763.00	
1.1722 BUILDINGS & EQUIPMENT		74,047.00	
1100.6202 PLANT DEPRECIATION		25,570.00	
1110.6202 PLANT DEPRECIATION		4,513.00	
1.1724 CONSTRUCTION IN PROGRESS			10,929.00
1.1724 CONSTRUCTION IN PROGRESS			73,040.00
1.1724 CONSTRUCTION IN PROGRESS			51,855.00
1.1724 CONSTRUCTION IN PROGRESS			454,763.00
1.1724 CONSTRUCTION IN PROGRESS			74,047.00
1.1727 ACCUM DEPR FOR B & E			30,083.00
Total		<u>694,717.00</u>	<u>694,717.00</u>

Adjusting Journal Entries JE # 14	K.16		
Depreciation COS Reclass			
1100.DEP	COGS - Depreciation	3,041,451.00	
1100.EXP	Reclass COGS Depreciation		3,041,451.00
Total		<u>3,041,451.00</u>	<u>3,041,451.00</u>
Adjusting Journal Entries JE # 15	BB.00		
To adjust Plains Partners balance due to duplicate entry posted			
1305	Plains Partners	210,598.00	
4613	Wheat Purchases - Outside		210,598.00
Total		<u>210,598.00</u>	<u>210,598.00</u>
Adjusting Journal Entries JE # 16	BB.24		
To record CY bonuses			
1600.8200	GENERAL PAYROLL TAX	11,299.00	
1600.8538	GENERAL PAY TAX - ADMIN.	113,192.00	
950000	Bonus Expense	1,357,000.00	
950000	Bonus Expense	482,000.00	
950000	Bonus Expense	147,700.00	
1.2050	ACCRUED BONUSES		2,111,191.00
Total		<u>2,111,191.00</u>	<u>2,111,191.00</u>
Adjusting Journal Entries JE # 17	K.10		
PBC - Correcting entry			
1.1756	ACCUM DEPR FOR TRK & TRL	285,858.00	
1.1727	ACCUM DEPR FOR B & E		285,858.00
Total		<u>285,858.00</u>	<u>285,858.00</u>
Adjusting Journal Entries JE # 18	BB.21		
To adjust for the health insurance accrual as of 4/30/2025			
1.2114	ACCRUED HEALTH INSURANCE	285,968.00	
1120.ADJ	Health Insurance Accrual Adjustment (Exp)		285,968.00
Total		<u>285,968.00</u>	<u>285,968.00</u>
Adjusting Journal Entries JE # 19	E.14		
Reclassify Fed tax payment related to 2023 IRS correspondence			
1600.8543	INCOME TAX EXPENSE	7,998.00	
1.1475	FEDERAL INCOME TAX		7,998.00
Total		<u>7,998.00</u>	<u>7,998.00</u>
Adjusting Journal Entries JE # 20	FF.10		
To record CY income tax provision and adjust PPD Fed tax balance			
1600.8543	INCOME TAX EXPENSE	3,269,525.00	
1800.9100EB	Penalties	2,010.00	
1.1475	FEDERAL INCOME TAX		2,347,958.00
319030	Federal Income Tax Pay.		923,577.00
Total		<u>3,271,535.00</u>	<u>3,271,535.00</u>
Adjusting Journal Entries JE # 21	FF.10		
To adjust CY deferred taxes			
1.2255	DEFERRED INCOME TAX	370,000.00	
100001	DEFERRED TAX BENEFIT / EXPENSE		370,000.00
Total		<u>370,000.00</u>	<u>370,000.00</u>

Adjusting Journal Entries JE # 22**BB.11**

AJE to adjust receipts not vouchered

1.2024	RECEIPTS NOT VOUCHERED	13,075.00	
1200.5150	REVALUATION - ANIMAL FEED	38,549.00	
1200.5152	REVALUATION - FERT	17,250.00	
1200.5158	REVALUATION - INSIDE	7,220.00	
1200.5158	REVALUATION - INSIDE	45,821.00	
1210.5150	REVALUATION - ANIMAL FEED	7,896.00	
1210.5152	REVALUATION - FERT	9,177.00	
1210.5158	REVALUATION - INSIDE	6,802.00	
1220.5150	REVALUATION - ANIMAL FEED	5,346.00	
1220.5152	REVALUATION - FERT	5,982.00	
1220.5158	REVALUATION - INSIDE	3,605.00	
1250.5150	REVALUATION - ANIMAL FEED	7,527.00	
1250.5152	REVALUATION - FERT	2,953.00	
1250.5158	REVALUATION - INSIDE	6,656.00	
1260.5150	REVALUATION - ANIMAL FEED	20,686.00	
1260.5152	REVALUATION - FERT	5,612.00	
1260.5158	REVALUATION - INSIDE	16,742.00	
1.2025	RNV - POINT OF SALE		207,824.00
1600.8070	MACHINE SHOP & SUPPLIES		13,075.00
Total		<u>220,899.00</u>	<u>220,899.00</u>

Adjusting Journal Entries JE # 23**BB.12**

AJE to adjust accrued vacation

950001	Vacation Expense	160,621.00	
1.2102	ACCRUED LIABILITIES		141,702.00
2170	Accured Vacation		18,919.00
Total		<u>160,621.00</u>	<u>160,621.00</u>

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Shawnee Milling Company Union Employees Retirement and 401(k) Plan

01-MAY-24 to 30-APR-25

02-MAY-25 18:00:37

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IVTWNX			71,362.95	66,253.73
IVTTVX			530,621.79	532,733.70
IVTHRX			613,132.12	647,855.21
IVTTHX			994,452.60	1,070,777.57
IVFORX			789,933.12	868,945.54
IVTIVX			576,027.01	637,812.76
IVFIFX			478,834.54	534,182.83
IVFFVX			468,417.23	522,112.99
IVTTSX			332,921.03	373,480.54
IVLXVX			76,995.12	82,307.39
IVSVNX			31,641.60	33,392.24
IFSPSX			791.59	842.80
IFSRNX			17.84	16.96
IVSGAX			22,369.22	23,149.21
IVIMAX			2,801.07	3,012.23
IFXAIX			1,628.25	1,594.44
IJLGMX			2,238.43	2,343.74
IVIGAX			38,921.90	52,215.63
IVVIAX			17,542.62	20,046.69
			5,050,650.03	5,473,076.20
PARTICIPANT LOANS	VARIOUS	5.250-10.500	601,062.62	601,210.69
FORFEITURES			27,327.80	27,327.80

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 73-0444550

LEGEND

INVESTMENT OPTION:

- IVTWNX Vanguard Target Retirement 2020 Inv
- IVTHRX Vanguard Target Retirement 2030 Inv
- IVFORX Vanguard Target Retirement 2040 Inv
- IVFIFX Vanguard Target Retirement 2050 Inv
- IVTTSX Vanguard Target Retirement 2060 Inv
- IVSVNX Vanguard Target Retirement 2070 Inv
- IFSRNX Fidelity Real Estate Index
- IVIMAX Vanguard Mid Cap Index Fund - Admiral
- IJLGMX JPMorgan Large Cap Growth R6
- IVVIAX Vanguard Value Index Adm
- IVTTVX Vanguard Target Retirement 2025 Inv
- IVTTHX Vanguard Target Retirement 2035 Inv
- IVTIVX Vanguard Target Retirement 2045 Inv
- IVFFVX Vanguard Target Retirement 2055 Inv
- IVLXVX Vanguard Target Retirement 2065 Inv
- IFSPSX Fidelity International Index
- IVSGAX Vanguard Small Cap Growth Index Admiral
- IFXAIX Fidelity 500 Index
- IVIGAX Vanguard Growth Index Adm

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year