

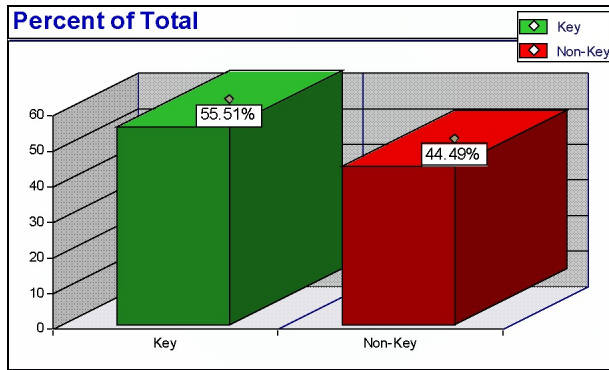
Top-Heavy Test

Classic, LLC Defined Benefit Plan

For the plan year 01/01/2022 through 12/31/2022

The Plan is Not Top Heavy for the Next Plan Year

Employee Classification	Employees Considered	Account Bal/PVAB	Receivable	Excluded Bal/PVAB	Prior Distributions	Adjusted Bal/PVAB	Percent of Total
Key Employees	2	2,746,241.00	0.00	0.00	0.00	2,746,241.00	55.51%
Non-Key Employees	8	2,200,938.00	0.00	0.00	0.00	2,200,938.00	44.49%
Totals:	10	\$4,947,179.00	\$0.00	\$0.00	\$0.00	\$4,947,179.00	100.00%



Top-Heavy Test (Detail)

Classic, LLC Defined Benefit Plan

For the plan year 01/01/2022 through 12/31/2022

Key Status	Total Bal/PVAB	Receivable	Excluded Bal/PVAB	Distributions					Adjusted Bal/PVAB	
				Current Year	Prior Year (-1)	Prior Year (-2)	Prior Year (-3)	Prior Year (-4)		
Key Employees										
1 Daniel Williams										
Key	2,299,410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,299,410.00
2 Susan Williams										
Key	446,831.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	446,831.00
Subtotals:										
	\$2,746,241.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,746,241.00
Non-Key Employees										
3 Joseph Harris										
Non-Key	301,290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301,290.00
4 Linda Thomas										
Non-Key	96,309.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,309.00
6 Nicholas Nelson										
Non-Key	93,086.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,086.00
8 Jason Morgan										
Non-Key	39,887.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,887.00
9 Kevin Scott -- terminated 4/1/2022 BIS - not yet paid										
Non-Key	15,272.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,272.00
11 David Robinson -- active late retiree										
Non-Key	1,310,076.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,310,076.00
12 Betty Walker -- retired 1/1/2022 no BIS - receiving payment-Life										
Non-Key	338,398.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	338,398.00
15 Rebecca Howard -- new participant										
Non-Key	6,620.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,620.00
Subtotals:										
	\$2,200,938.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200,938.00
Grand Total:										
	\$4,947,179.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,947,179.00



410(b) Minimum Coverage Test

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

Passed 410(b) Minimum Coverage Test

I. Ratio Percentage Test - Passed

Passed			
Satisfied Plan Eligibility			
— Number of Participants —			
	NHCEs	HCEs	Total
A. Benefiting	6	3	9
B. Not Benefiting	1	0	1
C. Total	7	3	10

D. Percentage (A/C) 85.71% 100.00%

E. Ratio Percentage (NHCEs/HCEs) 85.71%
(must be 70% or more)

II. Average Benefit Test - Failed

A. Nondiscriminatory Classification Test

Passed

1. NHCEs Concentration Percentage	70.00
2. Safe Harbor Percentage	42.50
3. Unsafe Harbor Percentage	32.50
4. Ratio Percentage	85.71%

Ratio Percentage is greater than or equal to Safe Harbor Percentage Passed

All Together

B. Average Benefit Percentage Test

1. Average Benefit Percentage of NHCEs	12.29	12.71
2. Average Benefit Percentage of HCEs	18.72	19.07
3. Average Benefit Percentage (B1/B2)	65.65%	66.65%

(must be 70% or more)

Benefit Basis			
Annual		Accrued-to-Date	
w/o PD	with PD	w/o PD	with PD
12.29	12.71		
18.72	19.07		
65.65%	66.65%		
Fail	Fail		

Equivalent Contribution Basis		
Annual		
w/o PD	with PD	
12.01	16.27	
168.08	172.45	
7.15%	9.43%	
Fail	Fail	



410(b) Minimum Coverage Test

Classic, LLC Defined Benefit Plan

For the plan year 01/01/2022 through 12/31/2022

H C E	B E N	O X Age	Testing			Benefit Accruals			Percentages				Equivalent Contribution Basis	
			Att Age	Testing Age	Past Svc	Annual Compensation	Annual Method	Accrued-to-Date	Annual w/o PD	with PD	Accrued-to-Date w/o PD	with PD	Annual w/o PD	with PD
Highly Compensated														
1 Daniel Williams														
Y	Y	60	62	0	305,000.00	1,763.88	2,444.44	6.94	7.12	0.00	0.00	58.83	61.58	
2 Susan Williams														
Y	Y	59	62	0	65,000.00	541.66	541.67	10.00	10.50	0.00	0.00	78.13	83.83	
11 David Robinson -- active late retiree														
Y	Y	66	66	0	180,000.00	5,883.31	1,480.55	39.22	39.59	0.00	0.00	367.29	371.95	
Subtotals:					\$550,000.00			56.16	57.21	0.00	0.00	504.25	517.36	
Total HCEs					3									
Average Benefit Percentage								18.72	19.07	0.00	0.00	168.08	172.45	
Non-Highly Compensated														
3 Joseph Harris														
Y		46	62	0	80,000.00	666.66	666.67	10.00	10.50	0.00	0.00	27.05	32.75	
4 Linda Thomas														
Y		35	62	0	45,000.00	375.00	375.00	10.00	10.50	0.00	0.00	11.03	16.73	
6 Nicholas Nelson														
Y		38	62	0	55,000.00	458.33	458.33	10.00	10.50	0.00	0.00	14.09	19.79	
8 Jason Morgan														
Y		23	62	0	125,000.00	625.00	833.34	6.00	6.50	0.00	0.00	2.49	4.98	
9 Kevin Scott -- terminated 4/1/2022 BIS - not yet paid														
Y		28	62	0	25,000.00	833.33	312.50	40.00	40.50	0.00	0.00	24.92	30.62	
12 Betty Walker -- retired 1/1/2022 no BIS - receiving payment-Life														
N		67	67	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15 Rebecca Howard -- new participant														
Y		24	62	0	32,000.00	266.67	266.67	10.00	10.50	0.00	0.00	4.50	9.00	
Subtotals:					\$362,000.00			86.00	89.00	0.00	0.00	84.08	113.87	
Total NHCEs					7									
Average Benefit Percentage								12.29	12.71	0.00	0.00	12.01	16.27	
Average Benefit Percentage Test								65.65%	66.65%	0.00%	0.00%	7.15%	9.43%	
								Fail	Fail	n/a	n/a	Fail	Fail	



401(a)(4) General Test

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

Failed 401(a)(4) General
Non-Discrimination Test

A Rate Group passes if the Ratio Percentage is 70% or more, or if the plan passes the Average Benefit Percentage Test and the Rate Group's Ratio Percentage is greater than or equal to the mid-point between the Safe and Unsafe Harbor Percentages.

Average Benefit Percentage Test	-	Failed
NHCEs Concentration Percentage	-	70.00%
Safe Harbor Percentage	-	42.50%
Mid-Point	-	37.50%
Unsafe Harbor Percentage	-	32.50%

All Together

Failed Method: Annual without Permitted Disparity

Rate Group	Norm Rate	MVAR	— Non-Highly Compensated Employees —			— Highly Compensated Employees —			Ratio Percent	Pass/Fail
			Number Greater or Equal	Total	Percent in this Group	Number Greater or Equal	Total	Percent in this Group		
1	39.22	38.00	1	7	14.29	1	3	33.33	42.87	Fail
2	10.00	10.55	5	7	71.43	2	3	66.67	107.14	Pass
3	6.94	7.09	5	7	71.43	3	3	100	71.43	Pass

Failed Method: Annual with Permitted Disparity

Rate Group	Norm Rate	MVAR	— Non-Highly Compensated Employees —			— Highly Compensated Employees —			Ratio Percent	Pass/Fail
			Number Greater or Equal	Total	Percent in this Group	Number Greater or Equal	Total	Percent in this Group		
1	39.59	38.37	1	7	14.29	1	3	33.33	42.87	Fail
2	10.50	11.05	5	7	71.43	2	3	66.67	107.14	Pass
3	7.12	7.27	5	7	71.43	3	3	100	71.43	Pass

Failed Method: Equivalent Allocation without Permitted Disparity

Rate Group	Norm Rate	MVAR	— Non-Highly Compensated Employees —			— Highly Compensated Employees —			Ratio Percent	Pass/Fail
			Number Greater or Equal	Total	Percent in this Group	Number Greater or Equal	Total	Percent in this Group		
1	367.29	355.88	0	7	0	1	3	33.33	0	Fail
2	78.13	82.43	0	7	0	2	3	66.67	0	Fail
3	58.83	60.09	0	7	0	3	3	100	0	Fail

Failed Method: Equivalent Allocation with Permitted Disparity



401(a)(4) General Test

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

Rate Group	Norm Rate	MVAR	—Non-Highly Compensated Employees—			— Highly Compensated Employees —			Ratio Percent	Pass/Fail
			Number Greater or Equal	Total	Percent in this Group	Number Greater or Equal	Total	Percent in this Group		
1	371.95	360.54	0	7	0	1	3	33.33	0	Fail
2	83.83	88.13	0	7	0	2	3	66.67	0	Fail
3	61.58	62.83	0	7	0	3	3	100	0	Fail



401(a)(4) General Test

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

All Together

Failed Method: Annual without Permitted Disparity

	H C E	Rate		Rate	Rate	Rate
		Norm	MVAR	Group 1	Group 2	Group 3
				≥ 38.00	≥ 10.00	≥ 6.94
				≥ 39.22	≥ 10.55	≥ 7.09
1 Daniel Williams	Y	6.94	7.09	*	*	Y
2 Susan Williams	Y	10.00	10.55	*	Y	Y
11 David Robinson	Y	39.22	38.00	Y	Y	Y
Number of HCEs in group:				1	2	3
Total number of HCEs:				3	3	3
Percent of HCEs:				33.33%	66.67%	100%
3 Joseph Harris		10.00	15.06	*	Y	Y
4 Linda Thomas		10.00	20.84	*	Y	Y
6 Nicholas Nelson		10.00	19.04	*	Y	Y
8 Jason Morgan		6.00	18.08	*	*	*
9 Kevin Scott		40.00	103.20	Y	Y	Y
12 Betty Walker		0.00	0.00	*	*	*
15 Rebecca Howard		10.00	29.21	*	Y	Y
Number of NHCE's in group:				1	5	5
Total number of NHCEs:				7	7	7
Percent of NHCEs				14.29%	71.43%	71.43%
Ratio percent of NHCEs/HCEs:				42.87%	107.14%	71.43%
				Fail	Pass	Pass



401(a)(4) General Test

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

All Together

Failed Method: Annual with Permitted Disparity

	H C E	Rate		Rate	Rate	Rate
		Norm	MVAR	Group 1	Group 2	Group 3
				≥ 38.37	≥ 10.50	≥ 7.12
				≥ 39.59	≥ 11.05	≥ 7.27
1 Daniel Williams	Y	7.12	7.27	*	*	Y
2 Susan Williams	Y	10.50	11.05	*	Y	Y
11 David Robinson	Y	39.59	38.37	Y	Y	Y
Number of HCEs in group:				1	2	3
Total number of HCEs:				3	3	3
Percent of HCEs:				33.33%	66.67%	100%
3 Joseph Harris		10.50	15.56	*	Y	Y
4 Linda Thomas		10.50	21.34	*	Y	Y
6 Nicholas Nelson		10.50	19.54	*	Y	Y
8 Jason Morgan		6.50	18.58	*	*	*
9 Kevin Scott		40.50	103.70	Y	Y	Y
12 Betty Walker		0.00	0.00	*	*	*
15 Rebecca Howard		10.50	29.71	*	Y	Y
Number of NHCE's in group:				1	5	5
Total number of NHCEs:				7	7	7
Percent of NHCEs				14.29%	71.43%	71.43%
Ratio percent of NHCEs/HCEs:				42.87%	107.14%	71.43%
				Fail	Pass	Pass



401(a)(4) General Test

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

All Together

Failed Method: Equivalent Allocation without Permitted Disparity

	H C E	Rate		Rate	Rate	Rate
		Norm	MVAR	Group 1	Group 2	Group 3
				≥ 355.88	≥ 78.13	≥ 58.83
				≥ 367.29	≥ 82.43	≥ 60.09
1 Daniel Williams	Y	58.83	60.09	*	*	Y
2 Susan Williams	Y	78.13	82.43	*	Y	Y
11 David Robinson	Y	367.29	355.88	Y	Y	Y
Number of HCEs in group:				1	2	3
Total number of HCEs:				3	3	3
Percent of HCEs:				33.33%	66.67%	100%
3 Joseph Harris		27.05	40.74	*	*	*
4 Linda Thomas		11.03	22.98	*	*	*
6 Nicholas Nelson		14.09	26.82	*	*	*
8 Jason Morgan		2.49	7.49	*	*	*
9 Kevin Scott		24.92	64.29	*	*	*
12 Betty Walker		0.00	0.00	*	*	*
15 Rebecca Howard		4.50	13.13	*	*	*
Number of NHCE's in group:				0	0	0
Total number of NHCEs:				7	7	7
Percent of NHCEs				0%	0%	0%
Ratio percent of NHCEs/HCEs:				0%	0%	0%
				Fail	Fail	Fail



401(a)(4) General Test

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

All Together

Failed Method: Equivalent Allocation with Permitted Disparity

	H C E	Rate		Rate	Rate	Rate
		Norm	MVAR	Group 1	Group 2	Group 3
				≥ 360.54	≥ 83.83	≥ 61.58
				≥ 371.95	≥ 88.13	≥ 62.83
1 Daniel Williams	Y	61.58	62.83	*	*	Y
2 Susan Williams	Y	83.83	88.13	*	Y	Y
11 David Robinson	Y	371.95	360.54	Y	Y	Y
Number of HCEs in group:				1	2	3
Total number of HCEs:				3	3	3
Percent of HCEs:				33.33%	66.67%	100%
3 Joseph Harris		32.75	46.44	*	*	*
4 Linda Thomas		16.73	28.68	*	*	*
6 Nicholas Nelson		19.79	32.52	*	*	*
8 Jason Morgan		4.98	13.19	*	*	*
9 Kevin Scott		30.62	69.99	*	*	*
12 Betty Walker		0.00	0.00	*	*	*
15 Rebecca Howard		9.00	18.83	*	*	*
Number of NHCE's in group:				0	0	0
Total number of NHCEs:				7	7	7
Percent of NHCEs				0%	0%	0%
Ratio percent of NHCEs/HCEs:				0%	0%	0%
				Fail	Fail	Fail



401(a)(4) Benefit Accruals and Equivalent Allocation Amounts

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

H C E	B E N	Att Age	Ret Age	Testing		Past Svc	Average Compensation	Benefit Accruals		Accrued-to-Date		Equivalent Allocation Amount
				Testing Age	Methods			Annual Plan	Nrmzd	Plan	Nrmzd	
1 Daniel Williams												
Y	Y	60	62	62	8	0.00	1,763.88	1,763.88	0.00	0.00	179,428.89	
2 Susan Williams												
Y	Y	59	62	62	6	0.00	541.66	541.66	0.00	0.00	50,781.72	
3 Joseph Harris												
Y		46	62	62	6	0.00	666.66	666.66	0.00	0.00	21,642.36	
4 Linda Thomas												
Y		35	62	62	6	0.00	375.00	375.00	0.00	0.00	4,962.54	
6 Nicholas Nelson												
Y		38	62	62	4	0.00	458.33	458.33	0.00	0.00	7,747.05	
8 Jason Morgan												
Y		23	62	62	2	0.00	625.00	625.00	0.00	0.00	3,107.38	
9 Kevin Scott -- terminated 4/1/2022 BIS - not yet paid												
Y		28	62	62	4	0.00	833.33	833.33	0.00	0.00	6,229.88	
11 David Robinson -- active late retiree												
Y	Y	66	65	66	6	0.00	5,883.31	5,883.31	0.00	0.00	661,124.31	
12 Betty Walker -- retired 1/1/2022 no BIS - receiving payment-Life												
N		67	64	67	7	0.00	0.00	0.00	0.00	0.00	0.00	
15 Rebecca Howard -- new participant												
Y		24	62	62	1	0.00	266.67	266.67	0.00	0.00	1,438.53	



401(a)(4) Normal and Equivalent Benefit Percentages

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

Benefit Percentages														
Testing						Benefit Basis				Equivalent Contrib Basis				
H	B	Att	Ret	Testing	Past	Average	Annual	Accrued-to-Date	Annual					
C	E	Age	Age	Age	Svc	Compensation	w/o PD	with PD	w/o PD	with PD	w/o PD	with PD	w/o PD	with PD
E	N													
1 Daniel Williams														
Y	Y	60	62	62	8	0.00	6.94	7.12	0.00	0.00	58.83		61.58	
2 Susan Williams														
Y	Y	59	62	62	6	0.00	10.00	10.50	0.00	0.00	78.13		83.83	
3 Joseph Harris														
Y		46	62	62	6	0.00	10.00	10.50	0.00	0.00	27.05		32.75	
4 Linda Thomas														
Y		35	62	62	6	0.00	10.00	10.50	0.00	0.00	11.03		16.73	
6 Nicholas Nelson														
Y		38	62	62	4	0.00	10.00	10.50	0.00	0.00	14.09		19.79	
8 Jason Morgan														
Y		23	62	62	2	0.00	6.00	6.50	0.00	0.00	2.49		4.98	
9 Kevin Scott -- terminated 4/1/2022 BIS - not yet paid														
Y		28	62	62	4	0.00	40.00	40.50	0.00	0.00	24.92		30.62	
11 David Robinson -- active late retiree														
Y	Y	66	65	66	6	0.00	39.22	39.59	0.00	0.00	367.29		371.95	
12 Betty Walker -- retired 1/1/2022 no BIS - receiving payment-Life														
		67	64	67	7	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
15 Rebecca Howard -- new participant														
Y		24	62	62	1	0.00	10.00	10.50	0.00	0.00	4.50		9.00	



401(a)(4) Most Valuable Benefit Percentages

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

Benefit Percentages													
Testing						Benefit Basis				Equivalent Contrib Basis			
H C E	B E N	Att Age	Ret Age	Testing Age	Past Svc	Average Compensation	Annual w/o PD	Annual with PD	Accrued-to-Date w/o PD	Accrued-to-Date with PD	Annual w/o PD	Annual with PD	
1 Daniel Williams													
Y	Y	60	62	62	8	0.00	7.09	7.27	0.00	0.00	60.09	62.83	
2 Susan Williams													
Y	Y	59	62	62	6	0.00	10.55	11.05	0.00	0.00	82.43	88.13	
3 Joseph Harris													
Y		46	62	62	6	0.00	15.06	15.56	0.00	0.00	40.74	46.44	
4 Linda Thomas													
Y		35	62	62	6	0.00	20.84	21.34	0.00	0.00	22.98	28.68	
6 Nicholas Nelson													
Y		38	62	62	4	0.00	19.04	19.54	0.00	0.00	26.82	32.52	
8 Jason Morgan													
Y		23	62	62	2	0.00	18.08	18.58	0.00	0.00	7.49	13.19	
9 Kevin Scott -- terminated 4/1/2022 BIS - not yet paid													
Y		28	62	62	4	0.00	103.20	103.70	0.00	0.00	64.29	69.99	
11 David Robinson -- active late retiree													
Y	Y	66	65	66	6	0.00	38.00	38.37	0.00	0.00	355.88	360.54	
12 Betty Walker -- retired 1/1/2022 no BIS - receiving payment-Life													
		67	64	67	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15 Rebecca Howard -- new participant													
Y		24	62	62	1	0.00	29.21	29.71	0.00	0.00	13.13	18.83	



401(a)(26) Minimum Participation Test

Classic, LLC Defined Benefit Plan

For the plan year 01/01/2022 through 12/31/2022

Passed 401(a)(26) Minimum
Participation Test

Passed Method: Annual

A. Total Number of Employees	10
B. Excludable Employees	0
C. Total Not Excluded (A-B)	10
D. Total Benefiting	9
E. 40% of Total Not Excluded (C*.4)	4
F. Greater of E or 2 (or if C only 1,1)	4
G. Lesser of 50 or F	4

Passes 401(a)(26) Minimum Participation Test if (G) not greater than (D)

IRC Sec. 401(a)(26) for DB plans requires additional participation requirements, such that on each day of the plan year, the number of participants benefiting with a "meaningful" benefit is at least the lesser of:

(1) 50 non-excludable employees of the employer

Or

(2) the greater of

(a) 40 percent of non-excludable employees of the employer, Or

(b) 2 non-excludable employees (or if there is only 1 non-excludable employee, such employee)



401(a)(26) Minimum Participation Test (Detail)

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

Passed 401(a)(26) Minimum Participation Test

H C E	O E X	Att Age	Assumed Ret Age	Past Svc	Testing		Benefit Accruals Life Annuity		Benefit Basis			
					Annual Compensation	Average Compensation	Annual Method	Accrued-to- Date	Annual Rate	Benefiting	Accrued-to-Date Rate	Benefiting
Non-Excludables												
1 Daniel Williams												
Y		60	62	8	305,000.00	0.00	1,763.88	0.00	6.94	Y	0.00	
2 Susan Williams												
Y		59	62	6	65,000.00	0.00	541.66	0.00	10.00	Y	0.00	
3 Joseph Harris												
		46	62	6	80,000.00	0.00	666.66	0.00	10.00	Y	0.00	
4 Linda Thomas												
		35	62	6	45,000.00	0.00	375.00	0.00	10.00	Y	0.00	
6 Nicholas Nelson												
		38	62	4	55,000.00	0.00	458.33	0.00	10.00	Y	0.00	
8 Jason Morgan												
		23	62	2	125,000.00	0.00	625.00	0.00	6.00	Y	0.00	
9 Kevin Scott -- terminated 4/1/2022 BIS - not yet paid												
		28	62	4	25,000.00	0.00	833.33	0.00	40.00	Y	0.00	
11 David Robinson -- active late retiree												
Y		66	66	6	180,000.00	0.00	5,883.31	0.00	39.22	Y	0.00	
12 Betty Walker -- retired 1/1/2022 no BIS - receiving payment-Life												
		67	67	7	0.00	0.00	0.00	0.00	0.00	N	0.00	
15 Rebecca Howard -- new participant												
		24	62	1	32,000.00	0.00	266.67	0.00	10.00	Y	0.00	



410(b)/401(a)(4) Worksheet

Classic, LLC Defined Benefit Plan
For the plan year 01/01/2022 through 12/31/2022

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.5%

Mortality Table - Applicable Mortality Table - IRC 417(e)(3)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 100% Survivor Benefits

Allocation for DB is Equivalent Allocation and Accrual for DC is Equivalent Accrual



410(b)/401(a)(4) Worksheet

Classic, LLC Defined Benefit Plan

For the plan year 01/01/2022 through 12/31/2022

1 Daniel Williams

H C E	O — ER	Benefiting		Age	Testing				Accumulation Factor	Annuity Purchase Rate	Covered Compensation	Permitted Disparity Factor(DC)	Permitted Disparity Factor(DB)	Top Heavy Only	
		401(k)	401(m)		Ret Age	—DB Age	Past Svc— 410(b)	—DC Past Svc— 401(a)(4)							410(b)
Y	Y	N	N	60	62	8	8	0	0	1.1772	119.7495	\$110,664.00	5.700	0.500	

Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Rates					
								— Normal w/o PD	— with PD	— MVAR w/o PD	— with PD		
Annual Allocation	DC	0.00	0.00	305,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB	179,428.89	1,763.88					58.83	61.58	60.09	62.83		
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00		
	Total 401(a)(4)	179,428.89	1,763.88				D	58.83	61.58	60.09	62.83		
	401(k/m)	0.00	0.00					0.00	0.00				
	Total 410(b)	179,428.89	1,763.88					58.83	61.58				
Annual Accrual	DC	0.00	0.00	305,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB	179,428.89	1,763.88					6.94	7.12	7.09	7.27		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	179,428.89	1,763.88		0.00	0.00	D	6.94	7.12	7.09	7.27		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	179,428.89	1,763.88		0.00	0.00		6.94	7.12				
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB		19,555.55					0.00	0.00	0.00	0.00		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	0.00	19,555.55		0.00	0.00		0.00	0.00	0.00	0.00		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	0.00	19,555.55		0.00	0.00		0.00	0.00				

2 Susan Williams

H C E	O — ER	Benefiting		Age	Testing				Accumulation Factor	Annuity Purchase Rate	Covered Compensation	Permitted Disparity Factor(DC)	Permitted Disparity Factor(DB)	Top Heavy Only	
		401(k)	401(m)		Ret Age	—DB Age	Past Svc— 410(b)	—DC Past Svc— 401(a)(4)							410(b)
Y	Y	N	N	59	62	6	6	0	0	1.2773	119.7495	\$115,524.00	5.700	0.500	

Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Rates					
								— Normal w/o PD	— with PD	— MVAR w/o PD	— with PD		
Annual Allocation	DC	0.00	0.00	65,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB	50,781.72	541.66					78.13	83.83	82.43	88.13		
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00		
	Total 401(a)(4)	50,781.72	541.66				B	78.13	83.83	82.43	88.13		
	401(k/m)	0.00	0.00					0.00	0.00				
	Total 410(b)	50,781.72	541.66					78.13	83.83				
Annual Accrual	DC	0.00	0.00	65,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB	50,781.72	541.66					10.00	10.50	10.55	11.05		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	50,781.72	541.66		0.00	0.00	B	10.00	10.50	10.55	11.05		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	50,781.72	541.66		0.00	0.00		10.00	10.50				
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB		3,250.00					0.00	0.00	0.00	0.00		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	0.00	3,250.00		0.00	0.00		0.00	0.00	0.00	0.00		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	0.00	3,250.00		0.00	0.00		0.00	0.00				



410(b)/401(a)(4) Worksheet

Classic, LLC Defined Benefit Plan

For the plan year 01/01/2022 through 12/31/2022

3 Joseph Harris

H O C E E X ER	Benefiting		Age	Testing				Accumulation Factor	Annuity Purchase Rate	Covered Compensation	Permitted Disparity Factor(DC)	Permitted Disparity Factor(DB)	Top Heavy Only
	401(k)	401(m)		Ret Age	DB Past Svc	DC Past Svc	DC Past Svc						
Y	N	N	46	62	6	6	0	0	3.6887	119.7495	\$137,172.00	5.700	0.500

Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Rates			
								w/o PD	with PD	w/o PD	with PD
Annual Allocation	DC	0.00	0.00	80,000.00	0.00	0.00		0.00	0.00	0.00	0.00
	DB	21,642.36	666.66					27.05	32.75	40.74	46.44
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00
	Total 401(a)(4)	21,642.36	666.66				B	27.05	32.75	40.74	46.44
	401(k/m)	0.00	0.00					0.00	0.00		
Total 410(b)	21,642.36	666.66					27.05	32.75			
Annual Accrual	DC	0.00	0.00	80,000.00	0.00	0.00		0.00	0.00	0.00	0.00
	DB	21,642.36	666.66					10.00	10.50	15.06	15.56
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00
	Total 401(a)(4)	21,642.36	666.66		0.00	0.00	B	10.00	10.50	15.06	15.56
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00		
Total 410(b)	21,642.36	666.66		0.00	0.00		10.00	10.50			
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	DB		4,000.00					0.00	0.00	0.00	0.00
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00
	Total 401(a)(4)	0.00	4,000.00		0.00	0.00		0.00	0.00	0.00	0.00
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00		
Total 410(b)	0.00	4,000.00		0.00	0.00		0.00	0.00			

4 Linda Thomas

H O C E E X ER	Benefiting		Age	Testing				Accumulation Factor	Annuity Purchase Rate	Covered Compensation	Permitted Disparity Factor(DC)	Permitted Disparity Factor(DB)	Top Heavy Only
	401(k)	401(m)		Ret Age	DB Past Svc	DC Past Svc	DC Past Svc						
Y	N	N	35	62	6	6	0	0	9.0490	119.7495	\$146,880.00	5.700	0.500

Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Rates			
								w/o PD	with PD	w/o PD	with PD
Annual Allocation	DC	0.00	0.00	45,000.00	0.00	0.00		0.00	0.00	0.00	0.00
	DB	4,962.54	375.00					11.03	16.73	22.98	28.68
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00
	Total 401(a)(4)	4,962.54	375.00				B	11.03	16.73	22.98	28.68
	401(k/m)	0.00	0.00					0.00	0.00		
Total 410(b)	4,962.54	375.00					11.03	16.73			
Annual Accrual	DC	0.00	0.00	45,000.00	0.00	0.00		0.00	0.00	0.00	0.00
	DB	4,962.54	375.00					10.00	10.50	20.84	21.34
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00
	Total 401(a)(4)	4,962.54	375.00		0.00	0.00	B	10.00	10.50	20.84	21.34
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00		
Total 410(b)	4,962.54	375.00		0.00	0.00		10.00	10.50			
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	DB		2,250.00					0.00	0.00	0.00	0.00
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00
	Total 401(a)(4)	0.00	2,250.00		0.00	0.00		0.00	0.00	0.00	0.00
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00		
Total 410(b)	0.00	2,250.00		0.00	0.00		0.00	0.00			



410(b)/401(a)(4) Worksheet

Classic, LLC Defined Benefit Plan

For the plan year 01/01/2022 through 12/31/2022

6 Nicholas Nelson

H C E	O —	Benefiting	—	Testing				Annuity Purchase	Accumulation Factor	Covered Compensation	Permitted Disparity Factor(DC)	Permitted Disparity Factor(DB)	Top Heavy Only
				Ret	—DB	Past Svc—	—DC						
E	X	ER	401(k)	401(m)	Age	Age	410(b)	401(a)(4)	410(b)	401(a)(4)			
Y	N	N			38	62	4	4	0	0			
									7.0846	119.7495	\$145,104.00	5.700	0.500
Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Normal w/o PD	Normal with PD	MVAR w/o PD	MVAR with PD		
Annual Allocation	DC	0.00	0.00	55,000.00	0.00	0.00		0.00	0.00	0.00	0.00		
	DB	7,747.05	458.33					14.09	19.79	26.82	32.52		
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00		
	Total 401(a)(4)	7,747.05	458.33				B	14.09	19.79	26.82	32.52		
	401(k/m)	0.00	0.00					0.00	0.00				
	Total 410(b)	7,747.05	458.33					14.09	19.79				
Annual Accrual	DC	0.00	0.00	55,000.00	0.00	0.00		0.00	0.00	0.00	0.00		
	DB	7,747.05	458.33					10.00	10.50	19.04	19.54		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	7,747.05	458.33		0.00	0.00	B	10.00	10.50	19.04	19.54		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	7,747.05	458.33		0.00	0.00		10.00	10.50				
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	DB		1,833.33					0.00	0.00	0.00	0.00		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	0.00	1,833.33		0.00	0.00		0.00	0.00	0.00	0.00		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	0.00	1,833.33		0.00	0.00		0.00	0.00				

8 Jason Morgan

H C E	O —	Benefiting	—	Testing				Annuity Purchase	Accumulation Factor	Covered Compensation	Permitted Disparity Factor(DC)	Permitted Disparity Factor(DB)	Top Heavy Only
				Ret	—DB	Past Svc—	—DC						
E	X	ER	401(k)	401(m)	Age	Age	410(b)	401(a)(4)	410(b)	401(a)(4)			
Y	N	N			23	62	2	2	0	0			
									24.0857	119.7495	\$147,000.00	5.700	0.500
Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Normal w/o PD	Normal with PD	MVAR w/o PD	MVAR with PD		
Annual Allocation	DC	0.00	0.00	125,000.00	0.00	0.00		0.00	0.00	0.00	0.00		
	DB	3,107.38	625.00					2.49	4.98	7.49	13.19		
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00		
	Total 401(a)(4)	3,107.38	625.00				A	2.49	4.98	7.49	13.19		
	401(k/m)	0.00	0.00					0.00	0.00				
	Total 410(b)	3,107.38	625.00					2.49	4.98				
Annual Accrual	DC	0.00	0.00	125,000.00	0.00	0.00		0.00	0.00	0.00	0.00		
	DB	3,107.38	625.00					6.00	6.50	18.08	18.58		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	3,107.38	625.00		0.00	0.00	B	6.00	6.50	18.08	18.58		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	3,107.38	625.00		0.00	0.00		6.00	6.50				
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
	DB		1,666.67					0.00	0.00	0.00	0.00		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	0.00	1,666.67		0.00	0.00		0.00	0.00	0.00	0.00		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	0.00	1,666.67		0.00	0.00		0.00	0.00				



410(b)/401(a)(4) Worksheet

Classic, LLC Defined Benefit Plan

For the plan year 01/01/2022 through 12/31/2022

9 Kevin Scott -- terminated 4/1/2022 BIS - not yet paid

H O C E		Benefiting		Ret		Testing		Annuity		Covered		Permitted		Permitted		Top	
Y	N	Y	N	Age	Age	DB	Past Svc	DC	Past Svc	Accumulation	Purchase	Compensation	Factor(DC)	Factor(DB)	Heavy	Only	
401(k)	401(m)	Age	Age	410(b)	401(a)(4)	410(b)	401(a)(4)	Factor	Rate	Factor	Rate	Factor(DC)	Factor(DB)	Only			
		28	62	4	4	0	0	16.0181	119.7495	\$147,000.00		5.700	0.500				
Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Normal w/o PD	Normal with PD	MVAR w/o PD	MVAR with PD						
Annual Allocation	DC	0.00	0.00	25,000.00	0.00	0.00		0.00	0.00	0.00	0.00						
	DB	6,229.88	833.33					24.92	30.62	64.29	69.99						
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00						
	Total 401(a)(4)	6,229.88	833.33				B	24.92	30.62	64.29	69.99						
	401(k/m)	0.00	0.00					0.00	0.00								
	Total 410(b)	6,229.88	833.33					24.92	30.62								
Annual Accrual	DC	0.00	0.00	25,000.00	0.00	0.00		0.00	0.00	0.00	0.00						
	DB	6,229.88	833.33					40.00	40.50	103.20	103.70						
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00						
	Total 401(a)(4)	6,229.88	833.33		0.00	0.00	B	40.00	40.50	103.20	103.70						
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00								
	Total 410(b)	6,229.88	833.33		0.00	0.00		40.00	40.50								
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00						
	DB		1,250.00					0.00	0.00	0.00	0.00						
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00						
	Total 401(a)(4)	0.00	1,250.00		0.00	0.00		0.00	0.00	0.00	0.00						
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00								
	Total 410(b)	0.00	1,250.00		0.00	0.00		0.00	0.00								

11 David Robinson -- active late retiree

H O C E		Benefiting		Ret		Testing		Annuity		Covered		Permitted		Permitted		Top	
Y	Y	N	N	Age	Age	DB	Past Svc	DC	Past Svc	Accumulation	Purchase	Compensation	Factor(DC)	Factor(DB)	Heavy	Only	
401(k)	401(m)	Age	Age	410(b)	401(a)(4)	410(b)	401(a)(4)	Factor	Rate	Factor	Rate	Factor(DC)	Factor(DB)	Only			
		66	66	6	6	0	0	1.0000	112.3728	\$94,800.00		5.700	0.700				
Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Normal w/o PD	Normal with PD	MVAR w/o PD	MVAR with PD						
Annual Allocation	DC	0.00	0.00	180,000.00	0.00	0.00		0.00	0.00	0.00	0.00						
	DB	661,124.31	5,883.31					367.29	371.95	355.88	360.54						
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00						
	Total 401(a)(4)	661,124.31	5,883.31				D	367.29	371.95	355.88	360.54						
	401(k/m)	0.00	0.00					0.00	0.00								
	Total 410(b)	661,124.31	5,883.31					367.29	371.95								
Annual Accrual	DC	0.00	0.00	180,000.00	0.00	0.00		0.00	0.00	0.00	0.00						
	DB	661,124.31	5,883.31					39.22	39.59	38.00	38.37						
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00						
	Total 401(a)(4)	661,124.31	5,883.31		0.00	0.00	D	39.22	39.59	38.00	38.37						
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00								
	Total 410(b)	661,124.31	5,883.31		0.00	0.00		39.22	39.59								
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00						
	DB		8,883.31					0.00	0.00	0.00	0.00						
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00						
	Total 401(a)(4)	0.00	8,883.31		0.00	0.00		0.00	0.00	0.00	0.00						
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00								
	Total 410(b)	0.00	8,883.31		0.00	0.00		0.00	0.00								



410(b)/401(a)(4) Worksheet

Classic, LLC Defined Benefit Plan

For the plan year 01/01/2022 through 12/31/2022

12 Betty Walker -- retired 1/1/2022 no BIS - receiving payment-Life

H O C E		Benefiting		Ret		Testing		DC Past Svc		Accumulation	Annuity	Covered	Permitted	Permitted	Top
X	ER	401(k)	401(m)	Age	Age	410(b)	401(a)(4)	410(b)	401(a)(4)	Factor	Rate	Compensation	Factor(DC)	Factor(DB)	Heavy Only
N	N	N		67	67	7	7	0	0	1.0000	110.3349	\$94,800.00	5.700		0.750
Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	PD Adj Rate	Normal w/o PD	Normal with PD	MVAR w/o PD	MVAR with PD					
Annual Allocation	DC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
	DB	0.00	0.00				0.00	0.00	0.00	0.00					
	401(k) SH	0.00	0.00				0.00	0.00	0.00	0.00					
	Total 401(a)(4)	0.00	0.00			A	0.00	0.00	0.00	0.00					
	401(k/m)	0.00	0.00				0.00	0.00							
	Total 410(b)	0.00	0.00				0.00	0.00							
Annual Accrual	DC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
	DB	0.00	0.00				0.00	0.00	0.00	0.00					
	401(k) SH	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00					
	Total 401(a)(4)	0.00	0.00		0.00	A	0.00	0.00	0.00	0.00					
	401(k/m)	0.00	0.00		0.00		0.00	0.00							
	Total 410(b)	0.00	0.00		0.00		0.00	0.00							
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
	DB		0.00				0.00	0.00	0.00	0.00					
	401(k) SH	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00					
	Total 401(a)(4)	0.00	0.00		0.00		0.00	0.00	0.00	0.00					
	401(k/m)	0.00	0.00		0.00	0.00	0.00	0.00							
	Total 410(b)	0.00	0.00		0.00		0.00	0.00							

15 Rebecca Howard -- new participant

H O C E		Benefiting		Ret		Testing		DC Past Svc		Accumulation	Annuity	Covered	Permitted	Permitted	Top
X	ER	401(k)	401(m)	Age	Age	410(b)	401(a)(4)	410(b)	401(a)(4)	Factor	Rate	Compensation	Factor(DC)	Factor(DB)	Heavy Only
Y	N	N		24	62	1	1	0	0	22.1988	119.7495	\$147,000.00	5.700	0.500	
Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	PD Adj Rate	Normal w/o PD	Normal with PD	MVAR w/o PD	MVAR with PD					
Annual Allocation	DC	0.00	0.00	32,000.00	0.00	0.00	0.00	0.00	0.00	0.00					
	DB	1,438.53	266.67				4.50	9.00	13.13	18.83					
	401(k) SH	0.00	0.00				0.00	0.00	0.00	0.00					
	Total 401(a)(4)	1,438.53	266.67			A	4.50	9.00	13.13	18.83					
	401(k/m)	0.00	0.00				0.00	0.00							
	Total 410(b)	1,438.53	266.67				4.50	9.00							
Annual Accrual	DC	0.00	0.00	32,000.00	0.00	0.00	0.00	0.00	0.00	0.00					
	DB	1,438.53	266.67				10.00	10.50	29.21	29.71					
	401(k) SH	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00					
	Total 401(a)(4)	1,438.53	266.67		0.00	B	10.00	10.50	29.21	29.71					
	401(k/m)	0.00	0.00		0.00		0.00	0.00							
	Total 410(b)	1,438.53	266.67		0.00		10.00	10.50							
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
	DB		266.67				0.00	0.00	0.00	0.00					
	401(k) SH	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00					
	Total 401(a)(4)	0.00	266.67		0.00		0.00	0.00	0.00	0.00					
	401(k/m)	0.00	0.00		0.00	0.00	0.00	0.00							
	Total 410(b)	0.00	266.67		0.00		0.00	0.00							



410(b)/401(a)(4) Worksheet

Classic, LLC Cash Balance Plan

For the plan year 01/01/2022 through 12/31/2022

1 Daniel Williams

H O C E		Benefiting		Ret Age		Testing DB Past Svc		Testing DC Past Svc		Annuity Purchase		Covered Compensation		Permitted Disparity Factor		Permitted Disparity Factor		Top Heavy Only	
Y	Y	N	N	60	62	8	8	8	8	Factor	Rate			Factor(DC)	Factor(DB)				
										1.1772	119.7495	\$110,664.00		5.700		0.500			

Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Rates					
								Normal w/o PD	Normal with PD	MVAR w/o PD	MVAR with PD		
Annual Allocation	DC	0.00	0.00	305,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB	68,767.44	676.02					22.55	25.29	23.21	25.95		
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00		
	Total 401(a)(4)	68,767.44	676.02				D	22.55	25.29	23.21	25.95		
	401(k/m)	0.00	0.00					0.00	0.00				
	Total 410(b)	68,767.44	676.02					22.55	25.29				
Annual Accrual	DC	0.00	0.00	305,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB	68,767.44	676.02					2.66	2.84	2.74	2.92		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	68,767.44	676.02		0.00	0.00	D	2.66	2.84	2.74	2.92		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	68,767.44	676.02		0.00	0.00		2.66	2.84				
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB		6,455.34					0.00	0.00	0.00	0.00		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	0.00	6,455.34		0.00	0.00		0.00	0.00	0.00	0.00		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	0.00	6,455.34		0.00	0.00		0.00	0.00				

15 Rebecca Howard -- new participant

H O C E		Benefiting		Ret Age		Testing DB Past Svc		Testing DC Past Svc		Annuity Purchase		Covered Compensation		Permitted Disparity Factor		Permitted Disparity Factor		Top Heavy Only	
Y	N	N	N	24	62	1	1	1	1	Factor	Rate			Factor(DC)	Factor(DB)				
										22.1988	119.7495	\$147,000.00		5.700		0.500			

Method	Type	DC Value	Accrued Benefit	Testing Comp	Lump Sum at Testing Age	Accrual	PD Adj Rate	Rates					
								Normal w/o PD	Normal with PD	MVAR w/o PD	MVAR with PD		
Annual Allocation	DC	0.00	0.00	32,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB	217.29	40.28					0.68	1.36	1.94	3.88		
	401(k) SH	0.00	0.00					0.00	0.00	0.00	0.00		
	Total 401(a)(4)	217.29	40.28				A	0.68	1.36	1.94	3.88		
	401(k/m)	0.00	0.00					0.00	0.00				
	Total 410(b)	217.29	40.28					0.68	1.36				
Annual Accrual	DC	0.00	0.00	32,000.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB	217.29	40.28					1.51	2.01	4.32	4.82		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	217.29	40.28		0.00	0.00	B	1.51	2.01	4.32	4.82		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	217.29	40.28		0.00	0.00		1.51	2.01				
Accrued-to-Date	DC	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DB		40.28					0.00	0.00	0.00	0.00		
	401(k) SH	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00		
	Total 401(a)(4)	0.00	40.28		0.00	0.00		0.00	0.00	0.00	0.00		
	401(k/m)	0.00	0.00		0.00	0.00		0.00	0.00				
	Total 410(b)	0.00	40.28		0.00	0.00		0.00	0.00				

