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

2018

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] 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:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BIG TIME RESTAURANT GROUP CORP 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2006

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
BIG TIME RESTAURANT GROUP CORP

400 CLEMATIS ST.
SUITE 205
WEST PALM BEACH, FL 33401-5540

2b Employer Identification Number (EIN) 65-0934916

2c Plan Sponsor's telephone number 561-659-1940

2d Business code (see instructions) 722511

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/24/2019	BARBARA J. DILLON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] 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**	3705
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	3705
a(2) Total number of active participants at the end of the plan year	**6a(2)**	3603
b Retired or separated participants receiving benefits	**6b**	
c Other retired or separated participants entitled to future benefits	**6c**	14
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	3617
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f Total. Add lines **6d** and **6e**.	**6f**	3617
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	47
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2G 2J 2T 3D 3H

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)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 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 H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
BIG TIME RESTAURANT GROUP CORP 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BIG TIME RESTAURANT GROUP CORP

D Employer Identification Number (EIN)
65-0934916

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	0	3667
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	804470	784340
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	804470	788007
	Liabilities			
g	Benefit claims payable	1g	0	1406
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	1406
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	804470	786601

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)		
	(B) Participants	2a(1)(B)	65387	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		65387
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	46	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		46
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	14392	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		14392
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-82713
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		-2888
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	14049	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		14049
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	932	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		932
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		14981
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-17869
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: CALER, DONTEN, LEVINE, ET AL. P.A. **(2)** EIN: 59-2831281

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

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

Part IV Compliance Questions

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

During the plan year:

		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.)	4a		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.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		78434
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2018

This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
BIG TIME RESTAURANT GROUP CORP 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BIG TIME RESTAURANT GROUP CORP

D Employer Identification Number (EIN)
65-0934916

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): _____ _____

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** 0

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 contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

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

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

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

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

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

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

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

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

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

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

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

Audited Financial Statements
and Supplementary Information

Big Time Restaurant Group Corp. 401(k) Profit Sharing Plan and Trust

December 31, 2018 and 2017



CALER, DONTEN, LEVINE,
COHEN, PORTER & VEIL, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

BIG TIME RESTAURANT GROUP CORP. 401(k) PROFIT SHARING PLAN AND TRUST

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2018 AND 2017

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CALER, DONTEN, LEVINE,
COHEN, PORTER & VEIL, P.A.

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MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Plan Administrator
Big Time Restaurant Group Corp. 401(k)
Profit Sharing Plan and Trust
West Palm Beach, Florida

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Big Time Restaurant Group Corp. 401(k) Profit Sharing Plan and Trust (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with U.S. generally accepted auditing standards. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Mid Atlantic Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2018 and 2017, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules of assets (held at end of year) and assets (acquired and disposed of within year) as of and for the year ended December 31, 2018, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with U.S. generally accepted auditing standards and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Cohen, Donten, Levine, Cohen, Porter & Veil, P.A.

West Palm Beach, Florida
October 5, 2019

BIG TIME RESTAURANT GROUP CORP. 401(k) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2018 and 2017

	2018	2017
ASSETS		
Investments at fair value		
Mutual fund investments	$ 784,340	$ 804,470
Receivables		
Notes receivable from participants	3,667	0
TOTAL ASSETS	788,007	804,470
LIABILITY		
Excess contirbutions payable	1,406	0
NET ASSETS AVAILABLE FOR BENEFITS	$ 786,601	$ 804,470

See notes to financial statements.

BIG TIME RESTAURANT GROUP CORP. 401(k) PROFIT SHARING PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2018 and 2017

	2018	2017
ADDITIONS		
Investment earnings (losses)		
Net appreciation (depreciation) in fair value	$ (82,713)	$ 99,113
Dividends and interest	14,392	11,821
	(68,321)	110,934
Interest income on notes receivable from participants	46	26
Contributions		
Participants	65,387	56,168
Rollovers	0	9,833
	65,387	66,001
TOTAL ADDITIONS (LOSSES)	(2,888)	176,961
DEDUCTIONS		
Benefits paid to participants	14,049	11,388
Administrative expenses	932	801
TOTAL DEDUCTIONS	14,981	12,189
NET INCREASE (DECREASE)	(17,869)	164,772
Net assets available for benefits, beginning of year	804,470	639,698
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 786,601	$ 804,470

See notes to financial statements.

BIG TIME RESTAURANT GROUP CORP. 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE A - PLAN DESCRIPTION

Big Time Restaurant Group Corp. 401(k) Profit Sharing Plan and Trust (the "Plan") was established effective January 1, 2006 for eligible employees of Big Time Restaurant Group Corp. (the "Company") and is intended to comply with the Employee Retirement Income Security Act of 1974 and Sections 401(a) and 501(a) of the Internal Revenue Code, as amended. The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all eligible employees of the Company and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Eligible participants include all employees of the Company, with the exception of employees covered under a collective bargaining agreement and non-resident aliens who do not receive any compensation from U.S. sources. In order to participate in the Plan, employees must be at least age 21 and have completed three months of service.

Contributions: Each year, employees participating in the Plan may contribute up to 90% of their compensation to the Plan subject to the limits set forth by the Internal Revenue Service. The Plan allows Roth deferrals. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified pension plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Contributions received from participants for 2018 and 2017 are net of payments of $1,406 and $0, respectively, made to certain active participants subsequent to year-end to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. These amounts are also included in the Plan's statement of net assets available for benefits as excess contributions payable at December 31, 2018 and 2017.

The Company may elect to make a profit sharing contribution to the Plan. Generally, employees must complete more than 500 hours of service during the Plan year to be eligible. Company profit sharing contributions are credited to individual participants' accounts at the time the contribution is made and are allocated to participants' accounts based on participants' elections. The Company made no profit sharing contributions to the Plan for the years ended December 31, 2018 and 2017.

Participant Accounts: Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution, allocations of Company profit sharing contributions and investment earnings, and charged with withdrawals, investment losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their contributions plus actual earnings thereon. The Company's profit sharing contributions plus earnings thereon vest based on years of continuous service. Amounts contributed by the Company for the benefit of each participant plus earnings thereon vest 100% after three years of continuous service, upon death or if the participant incurs a disability.

Payment of Benefits: On termination of service due to death or disability, a participant becomes fully vested, and the participant or beneficiary will receive a lump-sum distribution. For termination of service due to other reasons, a participant will receive the value of the vested interest in his or her account as a

NOTE A - PLAN DESCRIPTION (Continued)

lump-sum distribution. Participants may also request a withdrawal from their accounts in cases of financial hardship.

Forfeited Accounts: Forfeitures of non-vested accounts may be used to reduce the Company's contributions to the Plan. There were no forfeited amounts at December 31, 2018 and 2017. No employer contributions were paid with forfeitures during the years ended December 31, 2018 and 2017.

Notes Receivable from Participants: Participants may borrow from their investment fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance for a term of five years, or thirty years for the purchase of a primary residence. Loan transactions are treated as a transfer to (from) the investment fund and from (to) the participant notes receivable fund. The loans are secured by the balance in the participant's account and bear interest at fixed rates commensurate with local prevailing rates established at the time of the loan by the Plan agreement. Principal and interest is paid monthly through employee payroll deductions. Interest income is recorded on the accrual basis. The interest rate on outstanding participant loans was 6.0% for the year ended December 31, 2018. There were no outstanding loans at December 31, 2017.

Investment Options: Upon enrollment in the Plan, a participant may direct contributions into any of the various investment options offered by the Plan. Participants may change their investment options and allocations daily. The Plan provides participant-directed investments in a variety of mutual funds with Mid Atlantic Trust Company.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accompanying financial statements have been prepared on the accrual basis of accounting. The Plan recognizes participant contributions received as additions to net assets in the period received from participants through payroll deductions. Company contributions are recognized in the year in which the Company becomes obligated to make such contributions. Expenses are recorded when incurred in accordance with the accrual basis of accounting. Benefit payments are recorded when paid.

Investment Valuation and Income Recognition: Investments in mutual funds are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for discussion of fair value measurements. Investments are not insured or collateralized. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

All investment information included in the financial statements, notes and supplemental schedules was obtained from data that was prepared and certified as complete and accurate by Mid Atlantic Trust Company, the trustee of the Plan's assets. No auditing procedures were performed by the independent certified public accountant with respect to the information certified as complete and accurate by Mid Atlantic Trust Company.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2018 and 2017.

Use of Estimates: The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Subsequent Events: The Plan has evaluated subsequent events through October 5, 2019, which is the date the financial statements were available to be issued.

NOTE C - INVESTMENT INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Mid Atlantic Trust Company, the Plan trustee, has certified that the following investment fair values and investment earnings included in the accompanying financial statements and supplemental schedules are complete and accurate.

	2018	2017
Mutual Fund Investments		
American Century Investments Heritage Fund Class A	$ 15,618	$ 16,458
BlackRock Global Allocation Fund Investor A Shares	20,724	22,460
ClearBridge All Cap Value Fund Class A	482	20,351
Deutsche Global High Income Fund Class S	47,301	48,512
Franklin Growth Series Class A	2,775	2,016
Franklin Rising Dividends Fund Class A	55,598	58,599
Franklin Small Cap Value Fund Class A	38,346	42,346
Invesco Equity and Income Fund Class A	58,755	65,105
Janus Henderson Overseas Fund Class S	2,392	2,837
JPMorgan SmartRetirement 2020 Fund Class A Shares	414	7,206
JPMorgan SmartRetirement 2030 Fund Class A Shares	255,365	258,490
JPMorgan SmartRetirement 2040 Fund Class A Shares	23,919	26,532
JPMorgan SmartRetirement Income Fund Class A Shares	15,834	16,634
JPMorgan Strategic Income Opportunities Fund Class A Shares	9,131	4,504
Oppenheimer Global Value Fund Class A	114,265	98,736
Oppenheimer Gold & Special Minerals Fund Class A	386	334
PIMCO Total Return Fund Class A	41,766	42,065
State Street Global Advisors S&P 500 Index Fund N Class	18,844	6,638
State Street Institutional U.S. Government Money Market Fund	12,902	7,159

NOTE C - INVESTMENT INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (Continued)

	2018	2017
Mutual Fund Investments (Continued)		
T. Rowe Price International Value Equity Fund Class R	$ 356	$ 333
Vanguard Long-Term Investment Grade Fund Investor Shares	527	561
Vanguard REIT Index Fund Investor Shares	448	910
Victory Diversified Stock Fund Class A	48,192	55,684
Total Mutual Fund Investments	$ 784,340	$ 804,470

Investment earnings (losses) for the years ended December 31, 2018 and 2017, are summarized as follows:

	2018	2017
Investment Earnings (Losses)		
Net appreciation (depreciation) in fair value	$ (82,713)	$ 99,113
Dividend and interest income	14,392	11,821
Total Investment Earnings (Losses)	$ (68,321)	$ 110,934

NOTE D - FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include the following:

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

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement. These unobservable inputs reflect the Plan's own estimates for assumptions that market participants would use in pricing the asset or liability. Valuation techniques would typically include discounted cash flow models and similar techniques, but may also include the use of market prices of assets or liabilities that are not directly comparable to the subject asset or liability.

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

The fair value measurement of an asset or liability within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Items Measured at Fair Value on a Recurring Basis: The following methods and assumptions were used by the Plan in estimating the fair value of financial instruments that are measured at fair value on a recurring basis under FASB ASC 820:

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year-end as quoted on a national stock exchange.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There were no changes in the methodologies used during the years ended December 31, 2018 and 2017.

Fair Value of Assets: The fair value of the Plan's investments at December 31, 2018 and 2017, by level within the fair value hierarchy, is summarized as follows:

	Fair Value at December 31, 2018			
	Level 1	Level 2	Level 3	Total
Mutual fund investments	$ 784,340	$ 0	$ 0	$ 784,340

	Fair Value at December 31, 2017			
	Level 1	Level 2	Level 3	Total
Mutual fund investments	$ 804,470	$ 0	$ 0	$ 804,470

NOTE E - ADMINISTRATION

The Company is the Plan's sponsor and administrator. The Plan is administered by certain employees of the Company as appointed by the Board of Directors of the Plan sponsor. Mid Atlantic Trust Company is the Plan's trustee and custodian of the Plan's assets. Paychex Retirement Services is the Plan's record-keeper and maintains participant account records and prepares periodic valuations and reports.

Expenses such as custodial, audit and legal fees are payable out of Plan assets, except where the Company directly assumes such expenses. All such administrative expenses for 2018 and 2017 were paid by the Company. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are reported as Plan administrative expenses. Investment related expenses are included with net appreciation (depreciation) in fair value of Plan investments.

NOTE F - TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated April 10, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's legal counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

The Plan evaluates its uncertain tax positions in accordance with FASB ASC 740, *Income Taxes*, which states that management's determination of the taxable status of an entity, including its status as a tax-exempt entity, is a tax position subject to the standards required for accounting for uncertainty in income taxes. Management does not believe that the Plan has any significant uncertain tax positions that would be material to the financial statements. Due to the matter discussed in Note J, the Plan's tax returns for tax years 2009 through 2013 and 2016 to 2018 remain subject to examination by the Internal Revenue Service.

NOTE G - TERMINATION

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

NOTE H - RISKS AND UNCERTAINTIES

The Plan's investments are exposed to various risks, such as market risk, interest rate risk, and credit risks. In addition, certain investments of the Plan may be subject to additional risks including, foreign currency risk, derivatives risk, foreign and emerging markets risk, leveraging risk, liquidity risk, multi-manager risk, real estate risk and small company risk. Due to the various risks associated with the Plan's investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the accompanying statements of net assets available for benefits.

The Plan's investments may also include certain securities with contractual cash flows, such as asset backed securities, collateralized mortgage obligations and commercial mortgage backed securities. The value, liquidity, and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 SCHEDULE H

As indicated in Note A, contributions received from participants are net of payments made to certain participants subsequent to year-end to return to them excess deferral contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. The following is a reconciliation of the participant contributions reported in the financial statements to those reported on Form 5500 Schedule H:

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 SCHEDULE H (Continued)

	2018	2017
Participants contributions per the financial statements	$ 65,387	$ 56,168
Add: excess contributions reported on Form 5500 Schedule H, Part II, Line 2f, *Corrective distributions*	1,406	0
Participants contributions per Form 5500 Schedule H, Part II, Line 2a(1)(B)	$ 66,793	$ 56,168

NOTE J - CONTINGENCY

The Plan did not file audited financial statements with the Form 5500 annual report for the tax years 2009 through 2013 due to the inability of the Plan recordkeeper for those years to provide sufficient participant information to complete the audits. ERISA and the Internal Revenue Code provide for DOL and the Internal Revenue Service (IRS), respectively, to assess or impose penalties on the Plan Sponsor for not providing complete information and for not filing statements and returns/reports. Accordingly, the Plan Sponsor and/or the Plan may be liable for substantial penalties unless it is determined that there was reasonable cause for the failure to comply. No provision for penalties, if any, which may be assessed, has been accrued in the accompanying financial statements.

NOTE K - CONCENTRATIONS

As of December 31, 2018 and 2017, the Plan's investments included approximately 47% and 44%, respectively, of the Plan's net assets held in two mutual fund investments that exceeded 10% of the Plan's net assets.

SUPPLEMENTARY INFORMATION

Big Time Restaurant Group Corp. 401(k) Profit Sharing Plan and Trust
Plan Number: 001
EIN: 65-0934916
Schedule H, Part IV, Line 4(i)
Schedule of Assets (Held at End of Year)
December 31, 2018

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
Mutual Fund Investments				
	American Century	American Century Investments Heritage Fund Class A		$ 15,618
	BlackRock	BlackRock Global Allocation Fund Investor A Shares		20,724
	ClearBridge	ClearBridge All Cap Value Fund Class A		482
	Deutsche Asset & Wealth Management	Deutsche Global High Income Fund Class S		47,301
	Franklin Templeton	Franklin Growth Series Class A		2,775
	Franklin Templeton	Franklin Rising Dividends Fund Class A		55,598
	Franklin Templeton	Franklin Small Cap Value Fund Class A		38,346
	Invesco	Invesco Equity and Income Fund Class A		58,755
	Janus	Janus Henderson Overseas Fund Class S		2,392
	J.P.Morgan	JPMorgan SmartRetirement 2020 Fund Class A Shares		414
	J.P.Morgan	JPMorgan SmartRetirement 2030 Fund Class A Shares		255,365
	J.P.Morgan	JPMorgan SmartRetirement 2040 Fund Class A Shares		23,919
	J.P.Morgan	JPMorgan SmartRetirement Income Fund Class A Shares		15,834
	J.P.Morgan	JPMorgan Strategic Income Opportunities Fund Class A Shares		9,131
	Oppenheimer	Oppenheimer Global Value Fund Class A		114,265
	Oppenheimer	Oppenheimer Gold & Special Minerals Fund Class A		386
	PIMCO	PIMCO Total Return Fund Class A		41,766
	State Street Global Advisors	State Street Global Advisors S&P 500 Index Fund N Class		18,844
	State Street Global Advisors	State Street Institutional U.S. Government Money Market Fund		12,902
	T. Rowe Price	T. Rowe Price International Value Equity Fund Class R		356
	Vanguard	Vanguard Long-Term Investment Grade Fund Investor Shares		527
	Vanguard	Vanguard REIT Index Fund Investor Shares		448
	Victory Capital	Victory Diversified Stock Fund Class A		48,192
		Total Mutual Fund Investments		784,340
Participant Loans		6.0%	$ 0	3,667
		Grand Total	$ 0	$ 788,007

Big Time Restaurant Group Corp. 401(k) Profit Sharing Plan and Trust
Plan Number: 001
EIN: 65-0934916
Schedule H, Part IV, Line 4(i)
Schedule of Assets (Acquired and Disposed of Within Year)
December 31, 2018

(a) Identity of Issue, Borrower, Lessor, or Similar Party	(b) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(c) Cost of Acquisitions	(d) Proceeds of Dispositions
Participant Loans	6.0%	$ 0	$ 0

	2018	2017
Mutual Fund Investments		
American Century Investments Heritage Fund Class A	$ 15,618	$ 16,458
BlackRock Global Allocation Fund Investor A Shares	20,724	22,460
ClearBridge All Cap Value Fund Class A	482	20,351
Deutsche Global High Income Fund Class S	47,301	48,512
Franklin Growth Series Class A	2,775	2,016
Franklin Rising Dividends Fund Class A	55,598	58,599
Franklin Small Cap Value Fund Class A	38,346	42,346
Invesco Equity and Income Fund Class A	58,755	65,105
Janus Henderson Overseas Fund Class S	2,392	2,837
JPMorgan SmartRetirement 2020 Fund Class A Shares	414	7,206
JPMorgan SmartRetirement 2030 Fund Class A Shares	255,365	258,490
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JPMorgan SmartRetirement Income Fund Class A Shares	15,834	16,634
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Oppenheimer Global Value Fund Class A	114,265	98,736
Oppenheimer Gold & Special Minerals Fund Class A	386	334
PIMCO Total Return Fund Class A	41,766	42,065
State Street Global Advisors S&P 500 Index Fund N Class	18,844	6,638
State Street Institutional U.S. Government Money Market Fund	12,902	7,159

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

2018

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instr.)
☒ 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)

Part II Basic Plan Information - enter all requested information

1a Name of plan
BIG TIME RESTAURANT GROUP CORP
401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2006

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
BIG TIME RESTAURANT GROUP CORP

400 CLEMATIS ST.
SUITE 205
WEST PALM BEACH FL 33401-5540

2b Employer Identification Number (EIN) 65-0934916

2c Plan Sponsor's telephone number 561-659-1940

2d Business code (see instructions) 722511

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	Barbara J. Dillon Signature of plan administrator	09/24/2019 Date	BARBARA J. DILLON 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 (2018)
v. 171027

818401 11-14-18

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3a Plan administrator's name and address [X] 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	3,705
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).		
a (1) Total number of active participants at the beginning of the plan year	6a(1)	3,705
a (2) Total number of active participants at the end of the plan year	6a(2)	3,603
b Retired or separated participants receiving benefits	6b	
c Other retired or separated participants entitled to future benefits	6c	14
d Subtotal. Add lines 6a(2), 6b, and 6c	6d	3,617
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	
f Total. Add lines 6d and 6e	6f	3,617
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	47
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2G 2J 2T 3D 3H

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) [ ] Insurance	(1) [ ] Insurance
(2) [ ] Code section 412(e)(3) insurance contracts	(2) [ ] Code section 412(e)(3) insurance contracts
(3) [X] Trust	(3) [X] Trust
(4) [ ] General assets of the sponsor	(4) [ ] General assets of the sponsor

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

a Pension Schedules

(1) [X] R (Retirement Plan Information)
(2) [ ] MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3) [ ] SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] H (Financial Information)
(2) [ ] I (Financial Information - Small Plan)
(3) [ ] ____ A (Insurance Information)
(4) [ ] C (Service Provider Information)
(5) [ ] D (DFE/Participating Plan Information)
(6) [ ] G (Financial Transaction Schedules)

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