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 05/01/2018 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:
- [X] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [X] 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
THE BIG EASY 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 05/01/2018

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)
THE BIG EASY

831 N FEDERAL HWY
HALLANDALE BEACH, FL 33180

2b Employer Identification Number (EIN)
82-3629232

2c Plan Sponsor's telephone number
305-937-6200

2d Business code (see instructions)
713200

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.	10/15/2019	ROBERT MAIDMENT
	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**	0
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)**	0
a(2) Total number of active participants at the end of the plan year	**6a(2)**	360
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	360
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	360
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	27
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [ ] **H** (Financial Information)
- **(2)** [X] **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 I (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information—Small Plan

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 05/01/2018 and ending 12/31/2018

A Name of plan
THE BIG EASY 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THE BIG EASY

D Employer Identification Number (EIN)
82-3629232

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.**

			(a) Beginning of Year	**(b)** End of Year
1	**Plan Assets and Liabilities:**			
a	Total plan assets	**1a**	0	229162
b	Total plan liabilities	**1b**	0	0
c	Net plan assets (subtract line 1b from line 1a)	**1c**	0	229162
2	**Income, Expenses, and Transfers for this Plan Year:**		**(a)** Amount	**(b)** Total
a	Contributions received or receivable:			
	(1) Employers	**2a(1)**	0	
	(2) Participants	**2a(2)**	8505	
	(3) Others (including rollovers)	**2a(3)**	230394	
b	Noncash contributions	**2b**	0	
c	Other income	**2c**	-9647	
d	Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	**2d**		229252
e	Benefits paid (including direct rollovers)	**2e**	0	
f	Corrective distributions (see instructions)	**2f**	0	
g	Certain deemed distributions of participant loans (see instructions)	**2g**	0	
h	Administrative service providers (salaries, fees, and commissions)	**2h**	90	
i	Other expenses	**2i**	0	
j	Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	**2j**		90
k	Net income (loss) (subtract line 2j from line 2d)	**2k**		229162
l	Transfers to (from) the plan (see instructions)	**2l**		0

3 **Specific Assets:** If the plan held assets at any time during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

			Yes	**No**	**Amount**
a	Partnership/joint venture interests	**3a**		X	
b	Employer real property	**3b**		X	
c	Real estate (other than employer real property)	**3c**		X	
d	Employer securities	**3d**		X	
e	Participant loans	**3e**		X	
f	Loans (other than to participants)	**3f**		X	
g	Tangible personal property	**3g**		X	

Part II Compliance Questions

4 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	0
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		X	
e Was the plan covered by a fidelity bond?	4e	X		3000000
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 at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	4i		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4j		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	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.)

THE BIG EASY 401(K) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2018



THE BIG EASY 401(K) PLAN

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MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
The Big Easy 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Big Easy 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2018, and the related statement of changes in net assets available for benefits for the period from May 1, 2018 (Date of Inception) to December 31, 2018, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 audit in accordance with auditing standards generally accepted in the United States of America. 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 ("DOL")'s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in NOTE 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. 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 December 31, 2018 and for the period from May 1, 2018 (Date of Inception) to December 31, 2018, 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 – Supplemental Schedule

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at End of Period) as of December 31, 2018 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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 schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Morrison, Brown, Argiz & Farra

Boca Raton, Florida
October 11, 2019

THE BIG EASY 401(K) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2018

ASSETS	
Investments:	
Registered investment companies, at fair value	$ 229,162
Receivables:	
Participant contributions receivable	4,327
NET ASSETS AVAILABLE FOR BENEFITS	**$ 233,489**

The accompanying notes are an integral part of these financial statements.

THE BIG EASY 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE PERIOD FROM MAY 1, 2018 (INCEPTION) TO DECEMBER 31, 2018

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment (loss) income:		
Net depreciation in fair value of investments	$	(19,414)
Dividends		9,767
TOTAL INVESTMENT LOSS		(9,647)
Contributions:		
Participants		12,832
Rollovers		230,394
TOTAL CONTRIBUTIONS		243,226
TOTAL ADDITIONS		233,579
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Administrative expenses		90
TOTAL DEDUCTIONS		90
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		233,489
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF PERIOD		-
END OF PERIOD	**$**	**233,489**

The accompanying notes are an integral part of these financial statements.

1. DESCRIPTION OF PLAN

The following description of The Big Easy 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement or Summary Plan Description for a complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of The Big Easy ("Employer"). The Plan became effective May 1, 2018. Employees at least 21 years of age and who have 6 months of service are eligible to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Participant Contributions

Participants may elect to defer up to the applicable Internal Revenue Service ("IRS") limit, which includes Pre-Tax Elective Deferrals and Roth Elective Deferrals. Additionally, participants may rollover or transfer to the Plan any portion or all of the property received from another qualified employee benefit trust (rollover contribution). Participants direct the investment of their contributions into various investment options offered by the Plan.

Discretionary Employer Matching Contributions

The Employer may make matching contributions, as defined in the Plan document. During the period ended December 31, 2018, the Employer did not make any Employer matching contributions.

Participant Accounts and Vesting

Each participant's account is credited with the participant's contributions, rollovers, if any, and an allocation of (a) the Employer's contributions and (b) Plan's earnings or losses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the aggregate of the participant's deferrals, rollovers and vested employer contributions.

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Employer's matching contribution and Employer's nonelective contributions plus earnings thereon is based on years of continuous service as follows:

Years of Service	Vested Percentage
1	25%
2	50%
3	75%
4	100%

Investment Options

Participants may direct the trustee to invest their elective contributions, rollovers, if any, as well as Employer matching contributions to the Plan in any of the available investment options. Participants can individually determine their investment options based on desired level of risk and return for all contributions to the Plan.

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefit under the Plan. Forfeitures will be used to offset future employer contributions. There were no forfeitures for the period ended December 31, 2018.

1. DESCRIPTION OF PLAN (CONTINUED)

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant or his or her beneficiary may elect to receive the vested portion in the participant's account in a lump sum distribution or in installment payments. The normal retirement age under the Plan is the later of age 60 or the 5th anniversary of the participant's employment commencement date. Further, the early retirement age is the date the participant attains age 55 and completes 5 years of vesting service. Vested benefits in amounts greater than $1,000 that are made to a participant without the participant's consent before the participant's normal retirement age or age 62, if later, will be rolled over to an individual retirement plan designated by the Plan Administrator. A participant who becomes disabled is eligible for disability retirement.

In-service withdrawals are also permitted when a participant attains age 59 ½. Benefits are payable in lump-sum payments with certain exceptions allowed as defined in the Plan document.

Notes Receivable from Participants

A participant may borrow from the Plan an aggregate amount not to exceed the lesser of: (a) $50,000 or (b) 50% of the participant's vested account balance. Principal and interest is paid ratably through payroll deductions. There were no loans issued during the period ended December 31, 2018.

Administrative Expenses

During the period ended December 31, 2018, administrative expenses amounting to $90 were paid by the Plan and shown as a deduction from net assets.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates, including those regarding fair value, and assumptions that affect certain reported amounts and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of change in net assets available for benefit during the reporting period. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See NOTE 5 for discussion of fair value measurements.

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

Payment of Benefits

Benefits are recorded when paid.

Fair Value Measurements

Fair values of financial instruments are estimated using relevant market information and other assumptions, as more fully disclosed in NOTE 5. Fair value estimates involve uncertainties and matters of significant judgment. Changes in assumptions or in market conditions could significantly affect the estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Management Fees and Operating Expenses

Investment management fees and operating expenses charged to the Plan for investments in the various funds are deducted from income earned on a daily basis and are reflected as a component of net depreciation in fair value of investments.

Tax Status

The Plan has adopted a standardized plan, which has obtained an Internal Revenue Service ("IRS") letter on March 31, 2014, in which the IRS stated that the form of the Plan was acceptable under Section 401 of the Internal Revenue Code ("IRC"). Although the Plan has been amended from that prototype since receiving the determination letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been made.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2018 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the accompanying financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Since the Plan has only been in effect since May 1, 2018, only this period is subject to income tax examination.

Subsequent Events

The Plan has evaluated subsequent events through October 11, 2019, which is the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY THE 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 ("DOL") and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee, Fidelity Management Trust Company, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

	December 31, 2018
Investments:	
Interest in registered investment companies, at fair value	**$ 229,162**

	Period ended December 31, 2018
Investment (loss) income:	
Net depreciation in fair value of investments	$ (19,414)
Dividends	9,767
Total investment loss	**$ (9,647)**

The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

4. INVESTMENTS

The Plan's investments (including gains, losses, and interest on investments bought and sold, as well as held during the period) depreciated in value by 19,414 for the period from May 1, 2018 to December 31, 2018.

5. FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), *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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

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.

- Level 2 Inputs to the valuation methodology include:
  - 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 asset or liability; and
  - 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.

The asset's or liability's fair value measurement level 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.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2018.

Registered investment companies: Valued at fair value. Fair value of shares of an underlying fund equals the number of shares of the respective underlying fund multiplied by the closing net asset value per share quoted by that fund and held by the Plan at period end.

The fair values of the Plan's interest in registered investment companies are based on quoted market prices as these instruments have active markets. The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation method is appropriate and consistent with other market participants, the use of a different methodology or assumption to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018.

		Fair Value Measurements at Reporting Date Using:		
Description	**Fair Value 12/31/2018**	**Quoted Prices In Active Markets for Identical Assets (Level 1)**	**Significant Other Observable Inputs (Level 2)**	**Significant Unobservable Inputs (Level 3)**
Registered investment companies	$ 229,162	$ 229,162	$ -	$ -
Total investments at fair value	**$ 229,162**	**$ 229,162**	**$ -**	**$ -**

6. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of December 31, 2018:

		December 31, 2018
Net assets available for benefits, per financial statements	$	233,489
Less: participant contributions receivable		(4,327)
Net assets available for benefits, per Form 5500	**$**	**229,162**

The following is a reconciliation of net increase in net assets available for benefits per the financial statements to Form 5500 for the period ended December 31, 2018:

		Period ended December 31, 2018
Net increase in net assets available for benefits per financial statements	$	233,489
Less: participant contributions receivable		(4,327)
Net increase in net assets available for benefits per Form 5500	**$**	**229,162**

7. PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under DOL Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the Employer and certain others. Notes receivable from participants are also considered party-in-interest transactions.

8. RISKS AND UNCERTAINTIES

The Plan provides for various investments which, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statement of Net Assets Available for Benefits.

9. PLAN TERMINATION

The Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, participants would become 100 percent vested in their accounts.

SUPPLEMENTAL SCHEDULE

THE BIG EASY 401(K) PLAN

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF PERIOD)
DECEMBER 31, 2018
EIN # 82-3629232
PLAN # 001

(a)	(b) IDENTITY OF ISSUER, BORROWER, LESSOR, OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT	(d) COST**	(e) CURRENT VALUE
*	Fidelity Investments	FID FREEDOM 2020	-	$ 124,312
*	Fidelity Investments	FID FREEDOM 2035	-	38,951
*	Fidelity Investments	FID FREEDOM 2025	-	21,871
*	Fidelity Investments	FID FREEDOM 2030	-	19,044
*	Fidelity Investments	FID FREEDOM 2050	-	10,751
*	Fidelity Investments	FID FREEDOM 2045	-	9,062
*	Fidelity Investments	FID FREEDOM 2015	-	2,574
*	Fidelity Investments	FID FREEDOM 2010	-	1,293
	Victory	VRS SMALL CAP GRTH Y	-	809
*	Fidelity Investments	FID FREEDOM 2055	-	93
	American Funds	AF EUROPAC GRTH R4	-	82
	Janus	J H ENTERPRISE A	-	78
*	Fidelity Investments	FID CAPITAL & INCOME	-	68
	Glenmeade	GLENMEDE SMCP EQ ADV	-	65
	JP Morgan	JPM EQUITY INC I	-	28
*	Fidelity Investments	FID INTL INDEX	-	26
*	Fidelity Investments	FID 500 INDEX	-	18
*	Fidelity Investments	FID EXTD MKT IDX	-	11
*	Fidelity Investments	FID LOW PRICED STK	-	8
*	Fidelity Investments	FID US BOND IDX	-	8
*	Fidelity Investments	FID CONTRAFUND	-	7
*	Fidelity Investments	FIDELITY GOVT INCOME	-	2
	Pimco	PIMCO TOT RETURN ADM	-	1
				$ 229,162

* Indicates party-in-interest.

** Department of Labor Regulation 2520.103-11 (d) allows the exclusion of participant directed transactions from historical cost entry on the schedule of assets (held at end of period).