

BrewRiver Deerfield LLC

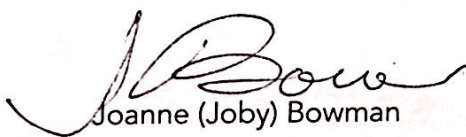
September 27, 2018

Subject: Certification of Financial Statements by Principal Executive Officer

I, Joanne Bowman, certify that:

(1) the financial statements of BrewRiver Deerfield, LLC included in this Form are true and complete in all material respects; and

(2) the tax return information of BrewRiver Deerfield, LLC included in this Form reflects accurately the information reported on the tax return for BrewRiver Deerfield, LLC filed for the fiscal year ended 12-31-2017.



Joanne (Joby) Bowman

CEO

BrewRiver Deerfield, LLC

3659 Russell Avenue

Cincinnati, OH 45208

Balance Sheet Brewriver Deerfield LLC Sept 30, 2018

UNAUDITED

Assets

Current Assets

Cash	\$5,000
Receivables	\$0
Inventory	\$0
<u>Prepaid Expenses</u>	<u>\$0</u>
Total Current Assets	\$5,000

Property & Equipment

Leasehold Improvements	\$0
Furniture and Equipment	\$79,565
<u>Less Accumulated Depreciation</u>	<u>\$0</u>
Total Property and Equipment	<u>\$79,565</u>

Total Assets

\$84,565

Liabilities

Current Liabilities

Accounts Payable	\$0
Taxes Payable	\$0
<u>Accrued Expenses</u>	<u>\$0</u>
Total Current Liabilities	\$0

Noncurrent Liabilities

Equipment Note Payable	\$88,442
------------------------	----------

Total Liabilities

\$88,442

Equity

Owner Contributions	\$29,295
Shareholder Equity	-\$33,172

Total Equity

-\$3,877

Total Liabilities and Owners Equity

\$84,565

\$0

**UNAUDITED
PROFORMA****P&L Trend Analysis**

BrewRiver Deerfield LLC					
9/16/2018		2018	2019	2020	2021
** DOLLAR AMOUNTS **					
Sales		\$			
	Food	91,446	882,628	3,293,237	3,430,455
	Total Sales	91,446	882,628	3,293,237	3,430,455
Cost of Sales		\$			
	Food	22,861	220,657	823,309	857,614
	Total Cost of Sales	22,861	220,657	823,309	857,614
Labor		\$			
	Management	8,000	61,360	150,000	156,250
	Staff	24,578	163,450	627,224	653,358
	Employee Benefits	5,864	40,466	139,900	145,730
	Total Labor	38,443	265,275	917,124	955,338
Prime Cost		61,304	485,932	1,740,434	1,812,952
Other Controllable Expense		\$			
	Direct Operating Expenses	11,757	70,610	263,459	274,436
	Marketing	1,000	6,000	12,000	12,066
	Utilities	0	0	0	0
	General & Administrative Expenses	3,658	35,305	131,729	137,218
	Repairs & Maintenance	0	44,131	98,797	102,914
	Total Other Controllable Expenses	16,415	156,047	505,986	526,634
Controllable Income		13,727	240,649	1,046,818	1,090,869
Non-Controllable Expenses		\$			
	Occupancy Costs	9,145	86,863	200,662	207,523
	Equipment Leases	4,000	24,000	36,000	48,000
	Depreciation & Amortization	0	0	0	0
	Total Non-Controllable Expenses	13,145	110,863	236,662	255,523
Restaurant Operating Income		582	129,786	810,156	835,346

**UNAUDITED
PROFORMA****P&L Trend Analysis**

BrewRiver Deerfield LLC					
9/16/2018		2018	2019	2020	2021
** PERCENTAGES **					
Sales					
	%				
	Food	100.0%	100.0%	100.0%	100.0%
	Total Sales	100.0%	100.0%	100.0%	100.0%
Cost of Sales					
	%				
	Food	25.0%	25.0%	25.0%	25.0%
	Total Cost of Sales	25.0%	25.0%	25.0%	25.0%
Labor					
	%				
	Management	8.7%	7.0%	4.6%	4.6%
	Staff	26.9%	18.5%	19.0%	19.0%
	Employee Benefits	6.4%	4.6%	4.2%	4.2%
	Total Labor	42.0%	30.1%	27.8%	27.8%
Prime Cost		67.0%	55.1%	52.8%	52.8%
Other Controllable Expense					
	%				
	Direct Operating Expenses	12.9%	8.0%	8.0%	8.0%
	Marketing	1.1%	.7%	.4%	.4%
	Utilities	.0%	.0%	.0%	.0%
	General & Administrative Expenses	4.0%	4.0%	4.0%	4.0%
	Repairs & Maintenance	.0%	5.0%	3.0%	3.0%
	Total Other Controllable Expenses	18.0%	17.7%	15.4%	15.4%
Controllable Income		15.0%	27.3%	31.8%	31.8%
Non-Controllable Expenses					
	%				
	Occupancy Costs	10.0%	9.8%	6.1%	6.0%
	Equipment Leases	4.4%	2.7%	1.1%	1.4%
	Depreciation & Amortization	.0%	.0%	.0%	.0%
	Total Non-Controllable Expenses	14.4%	12.6%	7.2%	7.4%
Restaurant Operating Income		0.6%	14.7%	24.6%	24.4%

**UNAUDITED
PROFORMA****P&L Trend Analysis**

BrewRiver Deerfield LLC					
9/16/2018		2018	2019	2020	2021
** PER GUEST **					
Guest Count		-	75,438	289,488	301,550
Sales \$ Per Guest					
Food		.00	11.70	11.38	11.38
Total Sales		0.00	11.70	11.38	11.38
Cost of Sales \$ Per Guest					
Food		.00	2.93	2.84	2.84
Total Cost of Sales		0.00	2.93	2.84	2.84
Labor \$ Per Guest					
Management		.00	.81	.52	.52
Staff		.00	2.17	2.17	2.17
Employee Benefits		.00	.54	.48	.48
Total Labor		0.00	3.52	3.17	3.17
Prime Cost		0.00	6.44	6.01	6.01
Other Controllable Expense \$ Per Guest					
Direct Operating Expenses		.00	.94	.91	.91
Marketing		.00	.08	.04	.04
Utilities		.00	.00	.00	.00
General & Administrative Expenses		.00	.47	.46	.46
Repairs & Maintenance		.00	.59	.34	.34
Total Other Controllable Expenses		0.00	2.07	1.75	1.75
Controllable Income		0.00	3.19	3.62	3.62
Non-Controllable Expenses \$ Per Guest					
Occupancy Costs		.00	1.15	.69	.69
Equipment Leases		.00	.32	.12	.16
Depreciation & Amortization		.00	.00	.00	.00
Total Non-Controllable Expenses		0.00	1.47	0.82	0.85
Restaurant Operating Income		0.00	1.72	2.80	2.77