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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 24pt; font-weight: bold;">2017</div><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                          |                                                                                                                                                                                                                                             |  |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                          |                                                                                                                                                                                                                                             |  |
| For calendar plan year 2017 or fiscal plan year beginning <u>10/01/2017</u> and ending <u>09/30/2018</u> |                                                                                                          |                                                                                                                                                                                                                                             |  |
| <b>A</b>                                                                                                 | This return/report is for:                                                                               | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)               |  |
|                                                                                                          | <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____ |                                                                                                                                                                                                                                             |  |
| <b>B</b>                                                                                                 | This return/report is:                                                                                   | <input type="checkbox"/> the first return/report<br><input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report<br><input type="checkbox"/> a short plan year return/report (less than 12 months) |  |
| <b>C</b>                                                                                                 | If the plan is a collectively-bargained plan, check here. . . . . ▶ <input type="checkbox"/>             |                                                                                                                                                                                                                                             |  |
| <b>D</b>                                                                                                 | Check box if filing under:                                                                               | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program<br><input type="checkbox"/> special extension (enter description)                                      |  |

|                |                                                                                                                                                                                                                                                                                                                                                      |           |                                                           |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------|
| <b>Part II</b> | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                       |           |                                                           |
| <b>1a</b>      | Name of plan<br><u>ACRT SERVICES, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>                                                                                                                                                                                                                                                                             | <b>1b</b> | Three-digit plan number (PN) ▶ <u>002</u>                 |
|                |                                                                                                                                                                                                                                                                                                                                                      | <b>1c</b> | Effective date of plan<br><u>12/31/1998</u>               |
| <b>2a</b>      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>ACRT SERVICES, INC</u><br><br><u>4500 COURTHOUSE BLVD STE 150</u><br><u>STOW, OH 44224</u> | <b>2b</b> | Employer Identification Number (EIN)<br><u>82-3477877</u> |
|                |                                                                                                                                                                                                                                                                                                                                                      | <b>2c</b> | Plan Sponsor's telephone number<br><u>330-945-7500</u>    |
|                |                                                                                                                                                                                                                                                                                                                                                      | <b>2d</b> | Business code (see instructions)<br><u>541990</u>         |

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

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

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 07/12/2019 | BRAD SCHROEDER                                               |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 07/12/2019 | BRAD SCHROEDER                                               |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2017)  
v. 170203

|                                                                                                                                                                                                                                                                                        |                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                               | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div> |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                | <b>5</b> 1111                                                                                                                                                    |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                       |                                                                                                                                                                  |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                                                                                                | <b>6a(1)</b> 835                                                                                                                                                 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                      | <b>6a(2)</b> 893                                                                                                                                                 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                    | <b>6b</b> 13                                                                                                                                                     |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                     | <b>6c</b> 341                                                                                                                                                    |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                            | <b>6d</b> 1247                                                                                                                                                   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                             | <b>6e</b> 5                                                                                                                                                      |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ....                                                                                                                                                                                                                               | <b>6f</b> 1252                                                                                                                                                   |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                        | <b>6g</b> 1246                                                                                                                                                   |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                             | <b>6h</b> 157                                                                                                                                                    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                    | <b>7</b>                                                                                                                                                         |

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

2I 2O 2Q 3I

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

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

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

**a Pension Schedules**

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

**b General Schedules**

- (1)** ☒ **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 2017 Form M-1 annual report. If the plan was not required to file the 2017 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 \_\_\_\_\_

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
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| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2017</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

|                                                                                            |                                                             |     |
|--------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2017 or fiscal plan year beginning 10/01/2017 and ending 09/30/2018 |                                                             |     |
| <b>A</b> Name of plan<br>ACRT SERVICES, INC. EMPLOYEE STOCK OWNERSHIP PLAN                 | <b>B</b> Three-digit plan number (PN) ▶                     | 002 |
|                                                                                            |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>ACRT SERVICES, INC        | <b>D</b> Employer Identification Number (EIN)<br>82-3477877 |     |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                                   |
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                                   |
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                                   |
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                                   |

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

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

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

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

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

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

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |
| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|                                                                          |                               |                                                                                     |

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2017 or fiscal plan year beginning <u>10/01/2017</u> and ending <u>09/30/2018</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><u>ACRT SERVICES, INC. EMPLOYEE STOCK OWNERSHIP PLAN</u>                                                                                                                                                                                        | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>                                                                                                                                                                                                   | <u>002</u>                                                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ACRT SERVICES, INC</u>                                                                                                                                                                               | <b>D</b> Employer Identification Number (EIN)<br><u>82-3477877</u>                                                                                                                                                                                                           |                                                                                           |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>    | 0                     | 0               |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>    | 0                     | 0               |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    | 61                    | 1301            |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>    | 40244                 | 35123           |
| <b>(2)</b> U.S. Government securities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> | 20700455              | 21999013        |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 20740760              | 22035437        |

**Liabilities**

|                                                                           |           |        |   |
|---------------------------------------------------------------------------|-----------|--------|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0      |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0      |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 132471 |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 0      | 0 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 132471 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 20608289 | 22035437 |
|-----------------------------------------------------------|-----------|----------|----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 134500     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 0          |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 0          |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    | 0          |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 134500    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| <b>(1) Interest:</b>                                                                                       |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 555        |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 0          |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 0          |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> | 0          |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 0          |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 555       |
| <b>(2) Dividends:</b>                                                                                      |                 |            |           |
| <b>(A)</b> Preferred stock .....                                                                           | <b>2b(2)(A)</b> | 0          |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 0          |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 0         |
| <b>(3)</b> Rents .....                                                                                     | <b>2b(3)</b>    |            | 0         |
| <b>(4) Net gain (loss) on sale of assets:</b>                                                              |                 |            |           |
| <b>(A)</b> Aggregate proceeds .....                                                                        | <b>2b(4)(A)</b> | 0          |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 0          |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| <b>(5) Unrealized appreciation (depreciation) of assets:</b>                                               |                 |            |           |
| <b>(A)</b> Real estate .....                                                                               | <b>2b(5)(A)</b> | 0          |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 2598957    |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 2598957   |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            | 0         |
| (7) Net investment gain (loss) from pooled separate accounts .....                             | 2b(7)  |            | 0         |
| (8) Net investment gain (loss) from master trust investment accounts .....                     | 2b(8)  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities .....                           | 2b(9)  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 0         |
| c Other income .....                                                                           | 2c     |            | 1242      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 2735254   |

**Expenses**

|                                                                                     |       |         |         |
|-------------------------------------------------------------------------------------|-------|---------|---------|
| e Benefit payment and payments to provide benefits:                                 |       |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 1306077 |         |
| (2) To insurance carriers for the provision of benefits .....                       | 2e(2) | 0       |         |
| (3) Other .....                                                                     | 2e(3) | 0       |         |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                        | 2e(4) |         | 1306077 |
| f Corrective distributions (see instructions) .....                                 | 2f    |         | 0       |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |         |         |
| h Interest expense.....                                                             | 2h    |         | 2029    |
| i Administrative expenses: (1) Professional fees .....                              | 2i(1) | 0       |         |
| (2) Contract administrator fees .....                                               | 2i(2) | 0       |         |
| (3) Investment advisory and management fees .....                                   | 2i(3) | 0       |         |
| (4) Other .....                                                                     | 2i(4) | 0       |         |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |         | 0       |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |         | 1308106 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 1427148 |
| l Transfers of assets:                                   |       |  |         |
| (1) To this plan.....                                    | 2l(1) |  | 0       |
| (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) ☐ Disclaimer (4) ☐ Adverse

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

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

(1) Name: MEADEN & MOORE, LTD.

(2) EIN: 34-1818258

**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:

**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.).....

**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.) .....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  | 0      |
| 4b |     | X  | 0      |

|                                                                                                                                                                                                                              | Yes | No | Amount  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                         |     | X  | 0       |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                               |     | X  | 0       |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                     | X   |    | 1000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                      |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                   |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....                                          |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)..... |     | X  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                          |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                           |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                 |     | X  |         |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                     |     |    |         |

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

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

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

**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.)

|                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                      | <div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2017 or fiscal plan year beginning 10/01/2017 and ending 09/30/2018                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| A Name of plan<br>ACRT SERVICES, INC. EMPLOYEE STOCK OWNERSHIP PLAN                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ▶ 002                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>ACRT SERVICES, INC                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>82-3477877                                            |
| 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 1300400                                                                                       |
| 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):<br><br>EIN(s): 42-0127290                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  | 3                                                                                               |
| Part II                                                                                                                                                                                                                                                                                                                                              | Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)                                                                                                                           |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A<br>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<br>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? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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. <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Schedule R (Form 5500) 2017 v. 170203                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                  |                                                                                                 |

**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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

ACRT SERVICES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

September 30, 2018

## INDEX

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## **INDEPENDENT AUDITOR'S REPORT**

To the Administrative Committee and Management of  
ACRT Services, Inc. Employee Stock Ownership Plan  
Akron, Ohio

### **Report on the Financial Statements**

We have audited the accompanying financial statements of ACRT Services, Inc. Employee Stock Ownership Plan, which comprise the statements of net assets available for benefits as of September 30, 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 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Meaden & Moore, Ltd.**

(A Meaden & Moore Affiliate Company)

1375 East Ninth Street, Suite 1800 | Cleveland, OH 44114-1790 | P (216) 241-3272 | F (216) 771-4511 |  
meadenmoore.com

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## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of September 30, 2018 and 2017, and the changes in net assets available for benefits of the Plan for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

## **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule of Assets Held for Investment Purposes at End of Year is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads "Meaden & Moore, Ltd.".

Meaden & Moore, Ltd.  
Cleveland, Ohio

July 10, 2019

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

ACRT Services, Inc.  
Employee Stock Ownership Plan

|                                   | September 30, 2018   |             |                      | September 30, 2017   |                   |                      |
|-----------------------------------|----------------------|-------------|----------------------|----------------------|-------------------|----------------------|
|                                   | Allocated            | Unallocated | Total                | Allocated            | Unallocated       | Total                |
| <b>ASSETS</b>                     |                      |             |                      |                      |                   |                      |
| Receivables                       |                      |             |                      |                      |                   |                      |
| Interest income                   | \$ 60                | \$ -        | \$ 60                | \$ 61                | \$ -              | \$ 61                |
| Distribution Overpayment          | <u>1,242</u>         | <u>-</u>    | <u>1,242</u>         | <u>-</u>             | <u>-</u>          | <u>-</u>             |
| Total Receivables                 | <u>1,302</u>         | <u>-</u>    | <u>1,302</u>         | <u>61</u>            | <u>-</u>          | <u>61</u>            |
| Investments (at Fair Value):      |                      |             |                      |                      |                   |                      |
| Mutual fund                       | 35,123               | -           | 35,123               | 40,244               | -                 | 40,244               |
| ACRT Services, Inc. Common Stock  | <u>21,999,013</u>    | <u>-</u>    | <u>21,999,013</u>    | <u>19,945,023</u>    | <u>755,432</u>    | <u>20,700,455</u>    |
| Total Investments                 | <u>22,034,136</u>    | <u>-</u>    | <u>22,034,136</u>    | <u>19,985,267</u>    | <u>755,432</u>    | <u>20,740,699</u>    |
| Total Assets                      | <u>22,035,438</u>    | <u>-</u>    | <u>22,035,438</u>    | <u>19,985,328</u>    | <u>755,432</u>    | <u>20,740,760</u>    |
| <b>LIABILITIES</b>                |                      |             |                      |                      |                   |                      |
| Loan Payable                      | <u>-</u>             | <u>-</u>    | <u>-</u>             | <u>-</u>             | <u>132,471</u>    | <u>132,471</u>       |
| Net Assets Available for Benefits | <u>\$ 22,035,438</u> | <u>\$ -</u> | <u>\$ 22,035,438</u> | <u>\$ 19,985,328</u> | <u>\$ 622,961</u> | <u>\$ 20,608,289</u> |

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

ACRT, Inc.  
Employee Stock Ownership Plan

For the Year Ended September 30

|                                           | 2018          |             | 2017          |               |
|-------------------------------------------|---------------|-------------|---------------|---------------|
|                                           | Allocated     | Unallocated | Total         | Total         |
| Additions to Net Assets Attributed to:    |               |             |               |               |
| Contributions:                            |               |             |               |               |
| Employer                                  | \$ -          | \$ 134,500  | \$ 134,500    | \$ 1,258,987  |
|                                           |               |             |               | \$ 230,571    |
|                                           |               |             |               | \$ 1,489,558  |
| Interest income                           | 556           | -           | 556           | 287           |
| Distribution overpayment                  | 1,242         | -           | 1,242         | -             |
| Net unrealized/realized appreciation      | 2,497,754     | 101,203     | 2,598,957     | 2,271,342     |
| Release of shares                         | 856,635       | (856,635)   | -             | 1,295,013     |
|                                           |               |             |               | (1,295,013)   |
|                                           |               |             |               | 2,521,061     |
|                                           |               |             |               | -             |
| Total Additions                           | 3,356,187     | (620,932)   | 2,735,255     | 4,825,629     |
|                                           |               |             |               | (814,723)     |
|                                           |               |             |               | 4,010,906     |
| Deductions from Net Assets Attributed to: |               |             |               |               |
| Benefits paid to participants             | 1,306,077     | -           | 1,306,077     | 1,261,236     |
| Interest expense                          | -             | 2,029       | 2,029         | -             |
|                                           |               |             |               | 11,539        |
| Total Deductions                          | 1,306,077     | 2,029       | 1,308,106     | 1,261,236     |
|                                           |               |             |               | 11,539        |
|                                           |               |             |               | 1,272,775     |
| Net Increase (Decrease)                   | 2,050,110     | (622,961)   | 1,427,149     | 3,564,393     |
|                                           |               |             |               | (826,262)     |
|                                           |               |             |               | 2,738,131     |
| Net Assets Available for Benefits:        |               |             |               |               |
| Beginning of Year                         | 19,985,328    | 622,961     | 20,608,289    | 16,420,935    |
|                                           |               |             |               | 1,449,223     |
|                                           |               |             |               | 17,870,158    |
| End of Year                               | \$ 22,035,438 | \$ -        | \$ 22,035,438 | \$ 19,985,328 |
|                                           |               |             |               | \$ 622,961    |
|                                           |               |             |               | \$ 20,608,289 |

See accompanying notes.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### 1 Description of Plan

The following description of ACRT Services, Inc. Employee Stock Ownership Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

##### ***General:***

The Plan operates, in relevant part, as a leveraged employee stock ownership plan (ESOP) and is designed to comply with Section 4975 E(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (IRC) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by a Retirement Plan Committee (the Administrative Committee”) comprising of five or more individuals appointed by the ACRT Services, Inc. and Subsidiaries Board of Directors. The Plan is a noncontributory defined contribution plan, the assets of which are primarily invested in common stock of ACRT Services, Inc. and Subsidiaries (the “Company”). The Plan’s Trustee is GreatBanc. Effective January 1, 2018, the Plan was amended to change its name to ACRT Services, Inc. Employee Stock Ownership Plan.

During plan year ended September 31, 2003, the trust received financing through ACRT, Inc. and Subsidiary in the form of two notes payable in order to purchase the remaining 43, 499 of the 64,767 total shares of ACRT, Inc. and Subsidiary stock, and therefore, the trust owns 100% of ACRT, Inc. and Subsidiary stock. As the Plan makes each payment of principal and interest, an appropriate percentage of stock is allocated to eligible employees’ accounts in accordance with the applicable regulations under the Code.

The borrowing is collateralized by the unallocated shares. The lender has no rights against shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan as of September 30, 2018 and 2017 and for the years then ended present separately the assets and liabilities and changes therein pertaining to:

- (a) The accounts of employees with vested rights in allocated shares (“Allocated”) and
- (b) Shares not yet allocated to employees (“Unallocated”).

The loan was repaid in full during year ended September 30, 2018 and all shares were allocated during September 30, 2018.

##### ***Eligibility:***

All employees of the Company age twenty one and older and who have completed 1,000 hours of service are eligible to participate in the Plan.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### 1 Description of Plan, Continued

##### *Contributions:*

The Plan is funded solely by the Company's contribution to the Plan as determined by the Company's Board of Directors. During the period that debt is outstanding, the Company, as guarantor of the Plan's debt, is obligated to make contributions to the Plan that will be sufficient to enable the Plan's trustee to make payments of principal and interest. A participant will share in Company contributions if they are employed in the plan on the last day of the Plan year and have 1,000 hours of serviced during the Plan year. A participant need not be employed on the last day of the Plan year to share in the Company contribution if certain qualifications are met.

The Company's contributions, if any, may be made in cash or common stock of the Company, or both. For the Plan years ending September 30, 2018 and 2017, the Company's contributions were made in cash.

For the Plan years ending September 30, 2018 and 2017, the contribution was allocated based on the ratio of the employee's compensation during the contribution period to the total compensation of all eligible employees during that period.

##### *Participants' Account:*

Each participant's account is credited with the participant's allocation of (a) the Company's contributions, (b) the Plan's earnings and losses, (c) forfeitures and (d) S Corporation distributions. Allocations of these items are based on a specified allocation schedule defined in the Plan document.

##### *Vesting:*

Vesting in the participant's account balance is based on years of service. A participant is vested as follows:

| Years of Service | Vested % |
|------------------|----------|
| Less than two    | 0%       |
| 2                | 40%      |
| 3                | 60%      |
| 4                | 80%      |
| 5 or more        | 100%     |

Participants who reach normal retirement age (65), regardless of service, become disabled or die while employed, become 100% vested in their account balance.

##### *Forfeitures:*

Forfeitures due to termination from the Plan before a participant is 100% vested shall be allocated to remaining participants in the same manner as the employer's contribution after a five year break in service period. Forfeitures for the years ended September 30, 2018 and 2017 allocated to eligible participants were 466 shares and 447 shares, respectively.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### **1 Description of Plan, Continued**

##### ***Payment of Benefits:***

Upon termination of service by reason of retirement, death or total and permanent disability, a participant receives a lump sum amount equal to the value of his or her account. The amount to be distributed is based upon the immediately preceding valuation date. Participants with a vested balance will have the option to be paid in cash or rollover the balance to another qualified plan. The Company, at its discretion, can opt to pay the distribution over a 5 year period.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares, which have been distributed under the terms of the Plan if the shares are not publicly traded or if the shares are subject to trading limitations. For the year ending September 30, 2018, the Plan distributed and the Company repurchased from participants 2,906 shares at the greater of the current appraised value or the floor price, respectively.

Benefits are recorded when paid.

##### ***Diversification:***

Participants who are at least 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25 percent of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify can receive a cash distribution or roll over amounts into alternative investments under the Plan or in another qualified plan sponsored by the Company

##### ***Put Option:***

Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

#### **2 Summary of Significant Accounting Policies**

##### ***Basis of Accounting:***

The Plan's transactions are reported on the accrual basis of accounting.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

## 2 Summary of Significant Accounting Policies, Continued

### *Investment Valuation and Income Recognition*

The Plan's investments are stated at fair value. Company common stock is valued by an independent third party appraiser.

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 appreciation includes the Plan's gains and losses on investments purchased and sold as held during the year.

### *Use of Estimates:*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

### *Administrative Fees:*

Substantially all administrative fees are paid by the Company.

### *Plan 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.

### *Risks and Uncertainties:*

The Plan's investments include mutual funds and Company stock. Investment securities 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 such changes could materially affect the amounts reported in the statement of net assets available for Plan benefits.

### *Subsequent Events:*

Management evaluates subsequent events occurring subsequent to the date of the financial statements in determining and the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through July 10, 2019, which is the date the financial statements were available to be issued.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### 3 Tax Status

On September 25, 2013 the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue code. The Plan has been amended, however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan administrator has analyzed tax positions taken by the Plan and has concluded that, as of September 30, 2018, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or that would require disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

#### 4 Investment in Company Stock

Plan investments are carried at fair market value and consist of voting common stock. The fair market value per share of ACRT's Services stock, as determined by an independent appraiser, was \$507.45 and \$447.50 at September 30, 2018 and 2017, respectively.

|                  | September 30, 2018   |             | September 30, 2017   |                   |
|------------------|----------------------|-------------|----------------------|-------------------|
|                  | Allocated            | Unallocated | Allocated            | Unallocated       |
| Number of Shares | <u>43,352</u>        | <u>-</u>    | <u>44,570</u>        | <u>1,688</u>      |
| Cost             | <u>\$ 3,664,426</u>  | <u>\$ -</u> | <u>\$ 2,406,445</u>  | <u>\$ 91,135</u>  |
| Market Value     | <u>\$ 21,999,013</u> | <u>\$ -</u> | <u>\$ 19,945,023</u> | <u>\$ 755,432</u> |

#### 5 Fair Value Measurements

The framework for measuring fair value 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

- \* Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### 5 Fair Value Measurements, Continued

- \* Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- \* 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
- \* 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 that are unobservable inputs for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2018 and 2017.

#### ***Mutual Funds:***

The fair value of the mutual funds are based on quoted market prices. The investment is classified as a Level 1 investment.

#### ***Common Stock:***

The fair value of the employer's common stock is based on a valuation determined by an independent appraiser. These instruments are classified within Level 3 of the valuation hierarchy.

The fair value of the Sponsor Company common stock held by the plan is valued at fair value based upon an independent appraisal. This appraisal was based upon a discounted cash flow method consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparable, and fair value of Company assets and liabilities. Plan management has concluded that a market participant would also recognize a discount for lack of marketability. The valuation process involves plan management's selection of an independent appraiser. Plan management accumulates the data for the appraiser from the audited financial statements of the Company. The appraiser prepares a preliminary report which plan management, along with the ESOP trustee, reviews in detail, discusses and approves. The results of this process are documented in minutes of the plan fiduciary. The preceding methods 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 methods 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.

# NOTES TO FINANCIAL STATEMENTS

## ACRT Services, Inc. Employee Stock Ownership Plan

### 5 Fair Value Measurements, Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2018 and 2017. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

| Assets at Fair Value as of September 30, 2018 |                  |             |                      |                      |
|-----------------------------------------------|------------------|-------------|----------------------|----------------------|
|                                               | Level 1          | Level 2     | Level 3              | Total                |
| Mutual Funds                                  | \$ 35,123        | \$ -        | \$ -                 | \$ 35,123            |
| Common Stock                                  | -                | -           | 21,999,013           | 21,999,013           |
| Total investments at fair value               | <u>\$ 35,123</u> | <u>\$ -</u> | <u>\$ 21,999,013</u> | <u>\$ 22,034,136</u> |

| Assets at Fair Value as of September 30, 2017 |                  |             |                      |                      |
|-----------------------------------------------|------------------|-------------|----------------------|----------------------|
|                                               | Level 1          | Level 2     | Level 3              | Total                |
| Mutual Funds                                  | \$ 40,244        | \$ -        | \$ -                 | \$ 40,244            |
| Common Stock                                  | -                | -           | 20,700,455           | 20,700,455           |
| Total investments at fair value               | <u>\$ 40,244</u> | <u>\$ -</u> | <u>\$ 20,700,455</u> | <u>\$ 20,740,699</u> |

#### *Transfers between Levels:*

For the years ended September 30, 2018 and 2017, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

#### *Changes in Fair Value of Level 3 Assets and Related Gains and Losses:*

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended September 30, 2018 and 2017.

|                                                                           |  | Level 3 Assets       |                      |
|---------------------------------------------------------------------------|--|----------------------|----------------------|
|                                                                           |  | 9/30/2018            | 9/30/2017            |
|                                                                           |  | Common Stock         | Common Stock         |
| Balance, beginning of year                                                |  | \$ 20,700,455        | \$ 18,179,394        |
| Unrealized gains relating to instruments still held at the reporting date |  | 2,598,957            | 2,521,061            |
| Shares repurchased and retired by the Company                             |  | (1,300,399)          | -                    |
| Balance, end of year                                                      |  | <u>\$ 21,999,013</u> | <u>\$ 20,700,455</u> |

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### **6 Party-in-Interest Transactions**

ACRT Services, Inc. stock is held by the ESOP and is a party-in-interest to the Plan. In addition, the Plan has arrangements with various service providers and these arrangements qualify as party in interest transactions.

#### **7 Note Payable**

During the year ended 2003, the Plan entered into two agreements to purchase the remaining shares of ACRT Services, Inc. (see note 1). These common shares owned by the trust were collateral for two loans by the Plan to finance its purchase of such shares. The loan balances are \$-0- and \$60,979 as of September 30, 2018 and \$-0- and \$161,801 as of September 30, 2017. During the time the loan was outstanding, the Company had guaranteed the repayment of the loans and had funded to the Plan principal and interest payments on a monthly basis.

The agreement provided for the loan to be repaid over 15 years and bears interest at a fixed rate of 4.58%. The loan was paid in full in 2018.

#### **8 Administration of Plan Assets**

The Plan's assets consist of Company common shares and a mutual fund, which are held by the Trustee of the Plan.

The contributions are held and managed by the Trustee, which invests cash or stock received, interest, and dividend income and makes distributions to participants. The Trustee also administers the payment of interest and principal on the loan, which is reimbursed to the Trustee through contributions as determined by the Company.

Certain administrative functions are performed by officers of employees of the Company who make up the Administrative Committee. No such officer or employee received compensation from the Plan or Trust.

#### **9 Voting Rights**

Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified the Trustee prior to the time that such rights are to be exercised.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR  
Form 5500, Schedule H, Part IV, Line 4i

ACRT Services, Inc.  
Employee Stock Ownership Plan

EIN 34-0687154  
Plan Number 002

September 30, 2018

| (a)<br>Identity of Issue,<br>Borrower, Lessor,<br>or Similar Party                   | (b)<br>Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | (c)<br>(d)<br>Cost     | (e)<br>Current<br>Value |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|
| * ACRT Services, Inc. Common Stock<br>Goldman Sachs Financial Square Government Fund | 43,352 shares common stock<br>Mutual fund                                                                           | \$ 3,664,426<br>35,123 | \$ 21,999,013<br>35,123 |
|                                                                                      |                                                                                                                     | \$ 3,699,549           | \$ 22,034,136           |

\* Party-in-interest to the Plan.

ACRT SERVICES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

September 30, 2018

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## **INDEPENDENT AUDITOR'S REPORT**

To the Administrative Committee and Management of  
ACRT Services, Inc. Employee Stock Ownership Plan  
Akron, Ohio

### **Report on the Financial Statements**

We have audited the accompanying financial statements of ACRT Services, Inc. Employee Stock Ownership Plan, which comprise the statements of net assets available for benefits as of September 30, 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 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Meaden & Moore, Ltd.**

(A Meaden & Moore Affiliate Company)

1375 East Ninth Street, Suite 1800 | Cleveland, OH 44114-1790 | P (216) 241-3272 | F (216) 771-4511 |  
meadenmoore.com

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## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of September 30, 2018 and 2017, and the changes in net assets available for benefits of the Plan for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

## **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule of Assets Held for Investment Purposes at End of Year is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads "Meaden & Moore, Ltd.".

Meaden & Moore, Ltd.  
Cleveland, Ohio

July 10, 2019

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

ACRT Services, Inc.  
Employee Stock Ownership Plan

|                                   | September 30, 2018   |             |                      | September 30, 2017   |                   |                      |
|-----------------------------------|----------------------|-------------|----------------------|----------------------|-------------------|----------------------|
|                                   | Allocated            | Unallocated | Total                | Allocated            | Unallocated       | Total                |
| <b>ASSETS</b>                     |                      |             |                      |                      |                   |                      |
| Receivables                       |                      |             |                      |                      |                   |                      |
| Interest income                   | \$ 60                | \$ -        | \$ 60                | \$ 61                | \$ -              | \$ 61                |
| Distribution Overpayment          | <u>1,242</u>         | <u>-</u>    | <u>1,242</u>         | <u>-</u>             | <u>-</u>          | <u>-</u>             |
| Total Receivables                 | <u>1,302</u>         | <u>-</u>    | <u>1,302</u>         | <u>61</u>            | <u>-</u>          | <u>61</u>            |
| Investments (at Fair Value):      |                      |             |                      |                      |                   |                      |
| Mutual fund                       | 35,123               | -           | 35,123               | 40,244               | -                 | 40,244               |
| ACRT Services, Inc. Common Stock  | <u>21,999,013</u>    | <u>-</u>    | <u>21,999,013</u>    | <u>19,945,023</u>    | <u>755,432</u>    | <u>20,700,455</u>    |
| Total Investments                 | <u>22,034,136</u>    | <u>-</u>    | <u>22,034,136</u>    | <u>19,985,267</u>    | <u>755,432</u>    | <u>20,740,699</u>    |
| Total Assets                      | <u>22,035,438</u>    | <u>-</u>    | <u>22,035,438</u>    | <u>19,985,328</u>    | <u>755,432</u>    | <u>20,740,760</u>    |
| <b>LIABILITIES</b>                |                      |             |                      |                      |                   |                      |
| Loan Payable                      | <u>-</u>             | <u>-</u>    | <u>-</u>             | <u>-</u>             | <u>132,471</u>    | <u>132,471</u>       |
| Net Assets Available for Benefits | <u>\$ 22,035,438</u> | <u>\$ -</u> | <u>\$ 22,035,438</u> | <u>\$ 19,985,328</u> | <u>\$ 622,961</u> | <u>\$ 20,608,289</u> |

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

ACRT, Inc.  
Employee Stock Ownership Plan

For the Year Ended September 30

|                                           | 2018          |             | 2017          |               |
|-------------------------------------------|---------------|-------------|---------------|---------------|
|                                           | Allocated     | Unallocated | Total         | Total         |
| Additions to Net Assets Attributed to:    |               |             |               |               |
| Contributions:                            |               |             |               |               |
| Employer                                  | \$ -          | \$ 134,500  | \$ 134,500    | \$ 1,258,987  |
|                                           |               |             |               | \$ 230,571    |
|                                           |               |             |               | \$ 1,489,558  |
| Interest income                           | 556           | -           | 556           | 287           |
| Distribution overpayment                  | 1,242         | -           | 1,242         | -             |
| Net unrealized/realized appreciation      | 2,497,754     | 101,203     | 2,598,957     | 2,271,342     |
| Release of shares                         | 856,635       | (856,635)   | -             | 1,295,013     |
|                                           |               |             |               | (1,295,013)   |
|                                           |               |             |               | 2,521,061     |
|                                           |               |             |               | -             |
| Total Additions                           | 3,356,187     | (620,932)   | 2,735,255     | 4,825,629     |
|                                           |               |             |               | (814,723)     |
|                                           |               |             |               | 4,010,906     |
| Deductions from Net Assets Attributed to: |               |             |               |               |
| Benefits paid to participants             | 1,306,077     | -           | 1,306,077     | 1,261,236     |
| Interest expense                          | -             | 2,029       | 2,029         | -             |
|                                           |               |             |               | 11,539        |
| Total Deductions                          | 1,306,077     | 2,029       | 1,308,106     | 1,261,236     |
|                                           |               |             |               | 11,539        |
|                                           |               |             |               | 1,272,775     |
| Net Increase (Decrease)                   | 2,050,110     | (622,961)   | 1,427,149     | 3,564,393     |
|                                           |               |             |               | (826,262)     |
|                                           |               |             |               | 2,738,131     |
| Net Assets Available for Benefits:        |               |             |               |               |
| Beginning of Year                         | 19,985,328    | 622,961     | 20,608,289    | 16,420,935    |
|                                           |               |             |               | 1,449,223     |
|                                           |               |             |               | 17,870,158    |
| End of Year                               | \$ 22,035,438 | \$ -        | \$ 22,035,438 | \$ 19,985,328 |
|                                           |               |             |               | \$ 622,961    |
|                                           |               |             |               | \$ 20,608,289 |

See accompanying notes.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### 1 Description of Plan

The following description of ACRT Services, Inc. Employee Stock Ownership Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

##### ***General:***

The Plan operates, in relevant part, as a leveraged employee stock ownership plan (ESOP) and is designed to comply with Section 4975 E(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (IRC) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by a Retirement Plan Committee (the Administrative Committee”) comprising of five or more individuals appointed by the ACRT Services, Inc. and Subsidiaries Board of Directors. The Plan is a noncontributory defined contribution plan, the assets of which are primarily invested in common stock of ACRT Services, Inc. and Subsidiaries (the “Company”). The Plan’s Trustee is GreatBanc. Effective January 1, 2018, the Plan was amended to change its name to ACRT Services, Inc. Employee Stock Ownership Plan.

During plan year ended September 31, 2003, the trust received financing through ACRT, Inc. and Subsidiary in the form of two notes payable in order to purchase the remaining 43, 499 of the 64,767 total shares of ACRT, Inc. and Subsidiary stock, and therefore, the trust owns 100% of ACRT, Inc. and Subsidiary stock. As the Plan makes each payment of principal and interest, an appropriate percentage of stock is allocated to eligible employees’ accounts in accordance with the applicable regulations under the Code.

The borrowing is collateralized by the unallocated shares. The lender has no rights against shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan as of September 30, 2018 and 2017 and for the years then ended present separately the assets and liabilities and changes therein pertaining to:

- (a) The accounts of employees with vested rights in allocated shares (“Allocated”) and
- (b) Shares not yet allocated to employees (“Unallocated”).

The loan was repaid in full during year ended September 30, 2018 and all shares were allocated during September 30, 2018.

##### ***Eligibility:***

All employees of the Company age twenty one and older and who have completed 1,000 hours of service are eligible to participate in the Plan.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### 1 Description of Plan, Continued

##### ***Contributions:***

The Plan is funded solely by the Company's contribution to the Plan as determined by the Company's Board of Directors. During the period that debt is outstanding, the Company, as guarantor of the Plan's debt, is obligated to make contributions to the Plan that will be sufficient to enable the Plan's trustee to make payments of principal and interest. A participant will share in Company contributions if they are employed in the plan on the last day of the Plan year and have 1,000 hours of serviced during the Plan year. A participant need not be employed on the last day of the Plan year to share in the Company contribution if certain qualifications are met.

The Company's contributions, if any, may be made in cash or common stock of the Company, or both. For the Plan years ending September 30, 2018 and 2017, the Company's contributions were made in cash.

For the Plan years ending September 30, 2018 and 2017, the contribution was allocated based on the ratio of the employee's compensation during the contribution period to the total compensation of all eligible employees during that period.

##### ***Participants' Account:***

Each participant's account is credited with the participant's allocation of (a) the Company's contributions, (b) the Plan's earnings and losses, (c) forfeitures and (d) S Corporation distributions. Allocations of these items are based on a specified allocation schedule defined in the Plan document.

##### ***Vesting:***

Vesting in the participant's account balance is based on years of service. A participant is vested as follows:

| Years of Service | Vested % |
|------------------|----------|
| Less than two    | 0%       |
| 2                | 40%      |
| 3                | 60%      |
| 4                | 80%      |
| 5 or more        | 100%     |

Participants who reach normal retirement age (65), regardless of service, become disabled or die while employed, become 100% vested in their account balance.

##### ***Forfeitures:***

Forfeitures due to termination from the Plan before a participant is 100% vested shall be allocated to remaining participants in the same manner as the employer's contribution after a five year break in service period. Forfeitures for the years ended September 30, 2018 and 2017 allocated to eligible participants were 466 shares and 447 shares, respectively.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### **1 Description of Plan, Continued**

##### ***Payment of Benefits:***

Upon termination of service by reason of retirement, death or total and permanent disability, a participant receives a lump sum amount equal to the value of his or her account. The amount to be distributed is based upon the immediately preceding valuation date. Participants with a vested balance will have the option to be paid in cash or rollover the balance to another qualified plan. The Company, at its discretion, can opt to pay the distribution over a 5 year period.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares, which have been distributed under the terms of the Plan if the shares are not publicly traded or if the shares are subject to trading limitations. For the year ending September 30, 2018, the Plan distributed and the Company repurchased from participants 2,906 shares at the greater of the current appraised value or the floor price, respectively.

Benefits are recorded when paid.

##### ***Diversification:***

Participants who are at least 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25 percent of the number of post-1986 shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50 percent. Participants who elect to diversify can receive a cash distribution or roll over amounts into alternative investments under the Plan or in another qualified plan sponsored by the Company

##### ***Put Option:***

Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

#### **2 Summary of Significant Accounting Policies**

##### ***Basis of Accounting:***

The Plan's transactions are reported on the accrual basis of accounting.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

## 2 Summary of Significant Accounting Policies, Continued

### *Investment Valuation and Income Recognition*

The Plan's investments are stated at fair value. Company common stock is valued by an independent third party appraiser.

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 appreciation includes the Plan's gains and losses on investments purchased and sold as held during the year.

### *Use of Estimates:*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

### *Administrative Fees:*

Substantially all administrative fees are paid by the Company.

### *Plan 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.

### *Risks and Uncertainties:*

The Plan's investments include mutual funds and Company stock. Investment securities 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 such changes could materially affect the amounts reported in the statement of net assets available for Plan benefits.

### *Subsequent Events:*

Management evaluates subsequent events occurring subsequent to the date of the financial statements in determining and the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through July 10, 2019, which is the date the financial statements were available to be issued.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### 3 Tax Status

On September 25, 2013 the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue code. The Plan has been amended, however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan administrator has analyzed tax positions taken by the Plan and has concluded that, as of September 30, 2018, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or that would require disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

#### 4 Investment in Company Stock

Plan investments are carried at fair market value and consist of voting common stock. The fair market value per share of ACRT's Services stock, as determined by an independent appraiser, was \$507.45 and \$447.50 at September 30, 2018 and 2017, respectively.

|                  | September 30, 2018   |             | September 30, 2017   |                   |
|------------------|----------------------|-------------|----------------------|-------------------|
|                  | Allocated            | Unallocated | Allocated            | Unallocated       |
| Number of Shares | <u>43,352</u>        | <u>-</u>    | <u>44,570</u>        | <u>1,688</u>      |
| Cost             | <u>\$ 3,664,426</u>  | <u>\$ -</u> | <u>\$ 2,406,445</u>  | <u>\$ 91,135</u>  |
| Market Value     | <u>\$ 21,999,013</u> | <u>\$ -</u> | <u>\$ 19,945,023</u> | <u>\$ 755,432</u> |

#### 5 Fair Value Measurements

The framework for measuring fair value 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

- \* Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### 5 Fair Value Measurements, Continued

- \* Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- \* 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
- \* 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 that are unobservable inputs for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2018 and 2017.

#### ***Mutual Funds:***

The fair value of the mutual funds are based on quoted market prices. The investment is classified as a Level 1 investment.

#### ***Common Stock:***

The fair value of the employer's common stock is based on a valuation determined by an independent appraiser. These instruments are classified within Level 3 of the valuation hierarchy.

The fair value of the Sponsor Company common stock held by the plan is valued at fair value based upon an independent appraisal. This appraisal was based upon a discounted cash flow method consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparable, and fair value of Company assets and liabilities. Plan management has concluded that a market participant would also recognize a discount for lack of marketability. The valuation process involves plan management's selection of an independent appraiser. Plan management accumulates the data for the appraiser from the audited financial statements of the Company. The appraiser prepares a preliminary report which plan management, along with the ESOP trustee, reviews in detail, discusses and approves. The results of this process are documented in minutes of the plan fiduciary. The preceding methods 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 methods 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.

# NOTES TO FINANCIAL STATEMENTS

## ACRT Services, Inc. Employee Stock Ownership Plan

### 5 Fair Value Measurements, Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2018 and 2017. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

| Assets at Fair Value as of September 30, 2018 |                  |             |                      |                      |
|-----------------------------------------------|------------------|-------------|----------------------|----------------------|
|                                               | Level 1          | Level 2     | Level 3              | Total                |
| Mutual Funds                                  | \$ 35,123        | \$ -        | \$ -                 | \$ 35,123            |
| Common Stock                                  | -                | -           | 21,999,013           | 21,999,013           |
| Total investments at fair value               | <u>\$ 35,123</u> | <u>\$ -</u> | <u>\$ 21,999,013</u> | <u>\$ 22,034,136</u> |

| Assets at Fair Value as of September 30, 2017 |                  |             |                      |                      |
|-----------------------------------------------|------------------|-------------|----------------------|----------------------|
|                                               | Level 1          | Level 2     | Level 3              | Total                |
| Mutual Funds                                  | \$ 40,244        | \$ -        | \$ -                 | \$ 40,244            |
| Common Stock                                  | -                | -           | 20,700,455           | 20,700,455           |
| Total investments at fair value               | <u>\$ 40,244</u> | <u>\$ -</u> | <u>\$ 20,700,455</u> | <u>\$ 20,740,699</u> |

#### *Transfers between Levels:*

For the years ended September 30, 2018 and 2017, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

#### *Changes in Fair Value of Level 3 Assets and Related Gains and Losses:*

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended September 30, 2018 and 2017.

|                                                                           | Level 3 Assets       |                      |
|---------------------------------------------------------------------------|----------------------|----------------------|
|                                                                           | 9/30/2018            | 9/30/2017            |
|                                                                           | Common Stock         | Common Stock         |
| Balance, beginning of year                                                | \$ 20,700,455        | \$ 18,179,394        |
| Unrealized gains relating to instruments still held at the reporting date | 2,598,957            | 2,521,061            |
| Shares repurchased and retired by the Company                             | (1,300,399)          | -                    |
| Balance, end of year                                                      | <u>\$ 21,999,013</u> | <u>\$ 20,700,455</u> |

## NOTES TO FINANCIAL STATEMENTS

### ACRT Services, Inc. Employee Stock Ownership Plan

#### **6 Party-in-Interest Transactions**

ACRT Services, Inc. stock is held by the ESOP and is a party-in-interest to the Plan. In addition, the Plan has arrangements with various service providers and these arrangements qualify as party in interest transactions.

#### **7 Note Payable**

During the year ended 2003, the Plan entered into two agreements to purchase the remaining shares of ACRT Services, Inc. (see note 1). These common shares owned by the trust were collateral for two loans by the Plan to finance its purchase of such shares. The loan balances are \$-0- and \$60,979 as of September 30, 2018 and \$-0- and \$161,801 as of September 30, 2017. During the time the loan was outstanding, the Company had guaranteed the repayment of the loans and had funded to the Plan principal and interest payments on a monthly basis.

The agreement provided for the loan to be repaid over 15 years and bears interest at a fixed rate of 4.58%. The loan was paid in full in 2018.

#### **8 Administration of Plan Assets**

The Plan's assets consist of Company common shares and a mutual fund, which are held by the Trustee of the Plan.

The contributions are held and managed by the Trustee, which invests cash or stock received, interest, and dividend income and makes distributions to participants. The Trustee also administers the payment of interest and principal on the loan, which is reimbursed to the Trustee through contributions as determined by the Company.

Certain administrative functions are performed by officers of employees of the Company who make up the Administrative Committee. No such officer or employee received compensation from the Plan or Trust.

#### **9 Voting Rights**

Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified the Trustee prior to the time that such rights are to be exercised.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR  
Form 5500, Schedule H, Part IV, Line 4i

ACRT Services, Inc.  
Employee Stock Ownership Plan

EIN 34-0687154  
Plan Number 002

September 30, 2018

| (a)<br>Identity of Issue,<br>Borrower, Lessor,<br>or Similar Party                   | (b)<br>Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | (c)<br>(d)<br>Cost     | (e)<br>Current<br>Value |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|
| * ACRT Services, Inc. Common Stock<br>Goldman Sachs Financial Square Government Fund | 43,352 shares common stock<br>Mutual fund                                                                           | \$ 3,664,426<br>35,123 | \$ 21,999,013<br>35,123 |
|                                                                                      |                                                                                                                     | \$ 3,699,549           | \$ 22,034,136           |

\* Party-in-interest to the Plan.