Financial Reports

CHILD CRISIS ARIZONA 401(K) PLAN

Mesa, Arizona

FINANCIAL STATEMENTS

As of December 31, 2017 and 2016, and for the
Year Ended December 31, 2017

Henry+Horne

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INDEPENDENT AUDITORS' REPORT

To the Plan Sponsor and Board of Directors of
Child Crisis Arizona 401(k) Plan
Mesa, Arizona

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Child Crisis Arizona 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statement of changes in net assets available for benefits for the year ended December 31, 2017, 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Lincoln National Life Insurance Company and/or Lincoln Life & Annuity Company of New York (separately and collectively referred to as "Lincoln"), the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental information of Schedule H, line 4i—Schedule of Assets (Held at End of Year) as of December 31, 2017, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental information referred to above.

Report on Form and Content in Compliance with Department of Labor Rules and Regulations

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

Henry + Horne, LLP

Tempe, Arizona
September 18, 2018

CHILD CRISIS ARIZONA 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2017 and 2016

	2017	2016
ASSETS		
Investments, at fair value	$ 1,841,580	$ 1,460,900
Investments, at contract value	52,631	44,503
Receivables:		
Notes receivable from participants	77,013	20,248
Employer contributions receivable	293,351	-
TOTAL RECEIVABLES	370,364	20,248
TOTAL ASSETS	2,264,575	1,525,651
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,264,575	$ 1,525,651

See accompanying notes.

CHILD CRISIS ARIZONA 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31, 2017

ADDITIONS TO NET ASSETS AVAILABLE FOR BENEFITS	
Investment income:	
Net appreciation in fair value of investments	$ 245,706
Dividends and interest	3,798
TOTAL INVESTMENT INCOME	249,504
Interest income on notes receivable from participants	3,541
Contributions:	
Participant	242,373
Employer	429,508
Rollovers	15,948
TOTAL CONTRIBUTIONS	687,829
TOTAL ADDITIONS	940,874
DEDUCTIONS FROM NET ASSETS AVAILABLE FOR BENEFITS	
Benefits paid to participants	174,252
Administrative expenses	27,698
TOTAL DEDUCTIONS	201,950
NET INCREASE	738,924
NET ASSETS AVAILABLE FOR BENEFITS	
BEGINNING OF YEAR	1,525,651
END OF YEAR	$ 2,264,575

See accompanying notes.

NOTE 1 DESCRIPTION OF THE PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Effective as of July 1, 1991, Crisis Nursery, Inc. (the “Employer”), adopted the Crisis Nursery Defined Contribution Plan. Effective April 1, 2015, Child Crisis Center (“CCC”) merged into the Employer and the Employer continued as the surviving 501(c)(3) entity. Effective April 1, 2015, Crisis Nursery Defined Contribution Plan was amended to state service with CCC shall be credited as service for vesting and eligibility purposes. Effective January 1, 2016, the Plan was amended to allow Roth-type employee and rollover contributions. Effective May 1, 2016, the Plan name was changed to Child Crisis Arizona 401(k) Plan (the “Plan”). Effective January 1, 2017, the plan was amended to implement automatic enrollment at 3% of eligible compensation without automatic escalation in future years. Effective January 1, 2018, the plan was amended to implement a safe harbor contribution that will match 100% of the first 4% of employee salary deferral. Safe harbor matching contribution are 100% vested and nonforfeitable at all times.

The following description of the Plan provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan and 401(k) profit sharing plan covering all of the eligible employees of the Employer. Each employee becomes a participant at the earliest monthly entry date on or after the attainment of age 18 and the completion of two months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The trustees are responsible for oversight of the Plan. The plan administrator determines the appropriateness of the Plan’s investment offerings, monitors investment performance, and reports to the Plan’s trustees.

Contributions

Each year, participants may contribute a portion of pretax annual compensation, as defined in the plan document. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3 % of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant.

The Plan allows for employer discretionary matching contributions equal to a uniform percentage of each participant’s elective deferrals, as determined each year, if any. Participants are eligible for the discretionary matching contribution after reaching eighteen years of age and completing two months of service. During the year ended December 31, 2017, there were $136,157 of discretionary matching contributions.

NOTE 1 DESCRIPTION OF THE PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions (Continued)

The Employer may make additional employer discretionary profit sharing contributions to the Plan in the amount determined by resolution of the governing authority of the Employer. Participants are eligible for the discretionary profit sharing contribution, if any, after reaching eighteen years of age and completing two months of service. Employer discretionary profit sharing contributions are allocated to eligible employees as of the last day of the plan year. During the year ended December 31, 2017, there were $200,000 of employer discretionary profit sharing contributions.

During the year ended December 31, 2017, an employer qualified non-elective contribution of $93,351 was allocated to the non-highly compensated participants of the Plan to satisfy the nondiscrimination tests in lieu of making corrective distributions.

Contributions are subject to certain Internal Revenue Service (“IRS”) limitations.

Participant Accounts

Each participant’s account is credited with the participant’s contributions and employer matching contributions, as well as allocations of employer discretionary profit sharing contributions, qualified employer non-elective contributions and plan earnings and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from a participant’s vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employer’s contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after three years of credited service.

Notes Receivable from Participants

A participant may borrow from their fund account a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. The notes receivable are secured by the balance in each participant’s account and bear interest at rates commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions.

NOTE 1 DESCRIPTION OF THE PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Notes Receivable from Participants (Continued)

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2017 and 2016. Delinquent notes receivable are recorded as distributions on the basis of the terms of the Plan agreement.

Payment of Benefits

On termination of service, as defined, or upon attaining age 59 ½ while still employed (in-service), a participant may elect to distribute an amount equal to the value of the participant's vested interest in their account as a lump-sum payment or rollover payment into another qualified plan or account.

A participant may also withdraw money from their account in the event of financial hardship. Hardship withdrawals may not exceed the amount of the participant's cumulative deferral and the participant may not make additional deferrals for a period of six months after the date of the withdrawal.

A participant with an account balance less than $1,000 must take a lump-sum payment as soon as practicable following termination. A participant with an account balance less than $5,000 but greater than or equal to $1,000 will receive a rollover payment into an individual retirement account account unless the participant otherwise instructs the third-party administrator and receives a lump-sum payment as soon as practicable following termination.

Forfeited Accounts

At December 31, 2017 and 2016, forfeited non-vested accounts totaled approximately $21,000 and $9,000, respectively. These accounts will be used to reduce the employer contributions or pay administrative expenses in a future period. Forfeited accounts of approximately $10,000 were used to pay employer contributions during the year ended December 31, 2017.

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting except for payment of benefits, which are recorded when paid.

NOTE 1 DESCRIPTION OF THE PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Investment contracts held by a defined-contribution plan are required to be reported at fair value, except for fully benefit responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the amount of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan’s gains and losses on investments bought and sold, as well as held during the year.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. Fees related to the administration of distributions, notes receivable from participants and asset charges are charged to the Plan and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

NOTE 1 DESCRIPTION OF THE PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainty

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Date of Management's Review

The Plan has evaluated subsequent events through September 18, 2018, the date the financial statements were available to be issued.

NOTE 2 TAX STATUS

On March 31, 2014, the IRS stated that the volume submitter plan adopted by the Plan, as then designed, qualifies under section 401(a) of Internal Revenue Code ("IRC"). The Plan has not received a determination letter specific to the Plan itself, and the volume submitter plan has been amended since the opinion letter was received; however, the plan administrator and the Plan's trustee believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

NOTE 3 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). The three levels of the fair value hierarchy are as follows:

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

NOTE 3 FAIR VALUE MEASUREMENTS (Continued)

Level 2 Inputs other than quoted priced 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 asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

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 December 31, 2017 and 2016.

Pooled separate accounts: Valued at the net asset value ("NAV") of units of the pooled separate accounts. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. The NAV is measured by the custodian or investment manager on a daily basis. Participant transactions, including purchases and sales, may occur daily. Were the Plan to initiate a full redemption of the pooled separate accounts, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

Description	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 1,841,580	$ -	$ 1,841,580
Total investments at at fair value	$ -	$ 1,841,580	$ -	$ 1,841,580

NOTE 3 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 December 31, 2016:

Description	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 1,460,900	$ -	$ 1,460,900
Total investments at at fair value	$ -	$ 1,460,900	$ -	$ 1,460,900

Transfers between Levels

For years ended December 31, 2017 and 2016, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

NOTE 4 FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan entered into a benefit-responsive investment contract with Lincoln National Life Insurance Company and/or Lincoln Life & Annuity Company of New York (separately and collectively referred to as "Lincoln"). Lincoln maintains the contributions in a collective trust fund. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Lincoln, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than zero percent. Such interest rates are reviewed on a quarterly basis for resetting.

NOTE 4 FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT (Continued)

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Employer or other employer events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Plan management believes that any events that would limit the Plan's ability to transact at contract value with participants are probable of not occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

NOTE 5 INFORMATION CERTIFIED BY THE PLAN CUSTODIAN

Certain information related to investments disclosed in the accompanying financial statements and supplemental information, including investments held at December 31, 2017 and 2016, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2017, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Lincoln, the custodian of the Plan.

NOTE 6 PLAN TERMINATION

Although it has not expressed any intent to do so, the Employer has the right under the plan document to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of the Plan's termination, participants would become fully vested in their employer contributions.

NOTE 7 RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain plan recordkeeping functions are performed by Sunwest Pensions. The Plan invests in units of pooled separate accounts and a guaranteed investment contract managed by Lincoln, which is the custodian as defined by the plan document. CBIZ Financial Solutions provides investment advisory services to the Plan. Transactions with each of these organizations qualify as party-in-interest transactions.

NOTE 8 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2017, to Form 5500:

Net assets available for benefits, per the financial statements	$ 2,264,575
Employer contributions receivable	(293,351)
Net assets available for benefits, per Form 5500	$ 1,971,224

The following reconciliation of net increase to net assets available for benefits per the financial statements for the year ended December 31, 2017, to Form 5500:

Net increase in net assets available for benefits, per the financial statements	$ 738,924
Employer contributions receivable	(293,351)
Net increase in net assets available for benefits, per Form 5500	$ 445,573

SUPPLEMENTAL INFORMATION

CHILD CRISIS ARIZONA 401(K) PLAN
EIN 86-0324144, PLAN 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2017

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	Pooled Separate Accounts:			
*	Lincoln Life Insurance Co.	American Funds Euro Pacific Growth	N/A	$ 5,463
*	Lincoln Life Insurance Co.	American Funds Investment Company of America	N/A	7,752
*	Lincoln Life Insurance Co.	Federated Government Ultrashort Duration Fund	N/A	239
*	Lincoln Life Insurance Co.	LVIP Blackrock Inflation Protected Bond	N/A	1,711
*	Lincoln Life Insurance Co.	LVIP SSgA S&P 500 Index	N/A	5,986
*	Lincoln Life Insurance Co.	LVIP SSgA Small Cap Index	N/A	7,809
*	Lincoln Life Insurance Co.	SALA SSgA S&P Mid Cap Index Non-Ln	N/A	8,362
*	Lincoln Life Insurance Co.	SALM PIMCO Total Return	N/A	1,504
*	Lincoln Life Insurance Co.	Vanguard Target Retirement 2020	N/A	325,886
*	Lincoln Life Insurance Co.	Vanguard Target Retirement 2030	N/A	732,401
*	Lincoln Life Insurance Co.	Vanguard Target Retirement 2040	N/A	433,484
*	Lincoln Life Insurance Co.	Vanguard Target Retirement 2050	N/A	213,006
*	Lincoln Life Insurance Co.	Vanguard Target Retirement Income Inv	N/A	97,977
	Fully Benefit-Responsive Investment Contract:			
*	Lincoln Life Insurance Co.	Guaranteed Investment Contract	N/A	52,631
				$ 1,894,211
*	Participant loans	Interest rate at 5.25% - 6.00%	-0-	$ 77,013

* Party-in-interest