

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <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><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                                                   |
| For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u> |                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>A</b>                                                                                                 | This return/report is for: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> a multiemployer plan         </div> <div> <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.)         </div> </div>            |
|                                                                                                          | <input checked="" type="checkbox"/> a single-employer plan <div style="margin-left: 150px;"><input type="checkbox"/> a DFE (specify) _____</div>                                                                                                                                                                                                                                  |
| <b>B</b>                                                                                                 | This return/report is: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> the first return/report<br/> <input type="checkbox"/> an amended return/report         </div> <div> <input type="checkbox"/> the final return/report<br/> <input type="checkbox"/> a short plan year return/report (less than 12 months)         </div> </div> |
| <b>C</b>                                                                                                 | If the plan is a collectively-bargained plan, check here. . . . . ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                      |
| <b>D</b>                                                                                                 | Check box if filing under: <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Form 5558<br/> <input type="checkbox"/> special extension (enter description)         </div> <div> <input type="checkbox"/> automatic extension         </div> <div> <input type="checkbox"/> the DFVC program         </div> </div>            |

|                |                                                                                                                                                                                                                                                                                                                                                                                            |           |                                                           |           |                                                        |           |                                                   |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------|-----------|--------------------------------------------------------|-----------|---------------------------------------------------|
| <b>Part II</b> | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                                                             |           |                                                           |           |                                                        |           |                                                   |
| <b>1a</b>      | Name of plan<br><u>WESTCHESTER FAMILY CARE INC. 401(K) PROFIT SHARING PLAN &amp; TRUST</u>                                                                                                                                                                                                                                                                                                 |           |                                                           |           |                                                        |           |                                                   |
|                | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>1b</b></td> <td>Three-digit plan number (PN) ▶ <u>001</u></td> </tr> <tr> <td><b>1c</b></td> <td>Effective date of plan<br/><u>01/01/2016</u></td> </tr> </table>                                                                                                                       | <b>1b</b> | Three-digit plan number (PN) ▶ <u>001</u>                 | <b>1c</b> | Effective date of plan<br><u>01/01/2016</u>            |           |                                                   |
| <b>1b</b>      | Three-digit plan number (PN) ▶ <u>001</u>                                                                                                                                                                                                                                                                                                                                                  |           |                                                           |           |                                                        |           |                                                   |
| <b>1c</b>      | Effective date of plan<br><u>01/01/2016</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>WESTCHESTER FAMILY CARE INC</u><br><br><u>ONE DEPOT PLAZA</u><br><u>MAMARONECK, NY 10543</u>                                     |           |                                                           |           |                                                        |           |                                                   |
|                | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>2b</b></td> <td>Employer Identification Number (EIN)<br/><u>27-4649126</u></td> </tr> <tr> <td><b>2c</b></td> <td>Plan Sponsor's telephone number<br/><u>914-764-7500</u></td> </tr> <tr> <td><b>2d</b></td> <td>Business code (see instructions)<br/><u>812990</u></td> </tr> </table> | <b>2b</b> | Employer Identification Number (EIN)<br><u>27-4649126</u> | <b>2c</b> | Plan Sponsor's telephone number<br><u>914-764-7500</u> | <b>2d</b> | Business code (see instructions)<br><u>812990</u> |
| <b>2b</b>      | Employer Identification Number (EIN)<br><u>27-4649126</u>                                                                                                                                                                                                                                                                                                                                  |           |                                                           |           |                                                        |           |                                                   |
| <b>2c</b>      | Plan Sponsor's telephone number<br><u>914-764-7500</u>                                                                                                                                                                                                                                                                                                                                     |           |                                                           |           |                                                        |           |                                                   |
| <b>2d</b>      | Business code (see instructions)<br><u>812990</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. | 10/10/2018 | GLENN LANE                                                   |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | 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> 128                                                                                                                                                     |
| <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> 127                                                                                                                                                 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                      | <b>6a(2)</b> 182                                                                                                                                                 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                    | <b>6b</b> 0                                                                                                                                                      |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                     | <b>6c</b> 5                                                                                                                                                      |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                            | <b>6d</b> 187                                                                                                                                                    |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                             | <b>6e</b> 0                                                                                                                                                      |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ....                                                                                                                                                                                                                               | <b>6f</b> 187                                                                                                                                                    |
| <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> 140                                                                                                                                                    |
| <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> 0                                                                                                                                                      |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                    | <b>7</b>                                                                                                                                                         |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2S 2T 3D                                                                                                |                                                                                                                                                                  |
| <b>b</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)** ☐ 0 **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 \_\_\_\_\_

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <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>01/01/2017</u> and ending <u>12/31/2017</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><u>WESTCHESTER FAMILY CARE INC. 401(K) PROFIT SHARING PLAN &amp; TRUST</u>                                                                                                                                                                      | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>                                                                                                                                                                                                   | <u>001</u>                                                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>WESTCHESTER FAMILY CARE INC</u>                                                                                                                                                                      | <b>D</b> Employer Identification Number (EIN)<br><u>27-4649126</u>                                                                                                                                                                                                           |                                                                                           |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                              |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <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. |                                                                                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                              |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                       | <b>1a</b>       | 0                     |                 |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions .....                                                           | <b>1b(1)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions .....                                                        | <b>1b(2)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other.....                                                                             | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                       |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    | 15                    | 40              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities.....                                                        | <b>1c(2)</b>    | 0                     |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(3)(A)</b> | 0                     |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other.....                                                                         | <b>1c(3)(B)</b> | 0                     |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                     |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(4)(A)</b> | 0                     |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common .....                                                                           | <b>1c(4)(B)</b> | 0                     |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                              | <b>1c(5)</b>    | 0                     |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    | 0                     |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                               | <b>1c(7)</b>    | 0                     |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans .....                                                                | <b>1c(8)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   | 0                     | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 1881                  | 79572           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other .....                                                                           | <b>1c(15)</b>   | 0                     | 0               |

|                    |                                                                  | (a) Beginning of Year | (b) End of Year |
|--------------------|------------------------------------------------------------------|-----------------------|-----------------|
| <b>1d</b>          | Employer-related investments:                                    |                       |                 |
| (1)                | Employer securities .....                                        | <b>1d(1)</b> 0        |                 |
| (2)                | Employer real property .....                                     | <b>1d(2)</b> 0        |                 |
| <b>e</b>           | Buildings and other property used in plan operation .....        | <b>1e</b> 0           |                 |
| <b>f</b>           | Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b> 1896        | 79612           |
| <b>Liabilities</b> |                                                                  |                       |                 |
| <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> 0           |                 |
| <b>j</b>           | Other liabilities .....                                          | <b>1j</b> 0           |                 |
| <b>k</b>           | Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> 0           | 0               |
| <b>Net Assets</b>  |                                                                  |                       |                 |
| <b>l</b>           | Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b> 1896        | 79612           |

**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.

|          |                                                                                                        | (a) Amount            | (b) Total |
|----------|--------------------------------------------------------------------------------------------------------|-----------------------|-----------|
| <b>a</b> | <b>Contributions:</b>                                                                                  |                       |           |
| (1)      | Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> 0     |           |
|          | <b>(B)</b> Participants .....                                                                          | <b>2a(1)(B)</b> 76047 |           |
|          | <b>(C)</b> Others (including rollovers) .....                                                          | <b>2a(1)(C)</b> 0     |           |
| (2)      | Noncash contributions .....                                                                            | <b>2a(2)</b>          |           |
| (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>          | 76047     |
| <b>b</b> | <b>Earnings on investments:</b>                                                                        |                       |           |
| (1)      | Interest:                                                                                              |                       |           |
|          | <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....   | <b>2b(1)(A)</b> 0     |           |
|          | <b>(B)</b> U.S. Government securities .....                                                            | <b>2b(1)(B)</b>       |           |
|          | <b>(C)</b> Corporate debt instruments .....                                                            | <b>2b(1)(C)</b>       |           |
|          | <b>(D)</b> Loans (other than to participants) .....                                                    | <b>2b(1)(D)</b>       |           |
|          | <b>(E)</b> Participant loans .....                                                                     | <b>2b(1)(E)</b> 0     |           |
|          | <b>(F)</b> Other .....                                                                                 | <b>2b(1)(F)</b>       |           |
|          | <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                          | <b>2b(1)(G)</b>       | 0         |
| (2)      | Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b>       |           |
|          | <b>(B)</b> Common stock .....                                                                          | <b>2b(2)(B)</b>       |           |
|          | <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                              | <b>2b(2)(C)</b> 551   |           |
|          | <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....              | <b>2b(2)(D)</b>       | 551       |
| (3)      | Rents .....                                                                                            | <b>2b(3)</b>          |           |
| (4)      | Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b>       |           |
|          | <b>(B)</b> Aggregate carrying amount (see instructions) .....                                          | <b>2b(4)(B)</b>       |           |
|          | <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         |
| (5)      | Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b>       |           |
|          | <b>(B)</b> Other .....                                                                                 | <b>2b(5)(B)</b>       |           |
|          | <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....     | <b>2b(5)(C)</b>       | 0         |

|                                                                                                |        | (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) |            | 3790      |
| c Other income .....                                                                           | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 80388     |

**Expenses**

|                                                                                     |       |      |      |
|-------------------------------------------------------------------------------------|-------|------|------|
| e Benefit payment and payments to provide benefits:                                 |       |      |      |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 2522 |      |
| (2) To insurance carriers for the provision of benefits .....                       | 2e(2) |      |      |
| (3) Other .....                                                                     | 2e(3) |      |      |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                        | 2e(4) |      | 2522 |
| f Corrective distributions (see instructions) .....                                 | 2f    |      | 0    |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |      | 0    |
| h Interest expense.....                                                             | 2h    |      |      |
| i Administrative expenses: (1) Professional fees .....                              | 2i(1) |      |      |
| (2) Contract administrator fees .....                                               | 2i(2) | 150  |      |
| (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) |      | 150  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |      | 2672 |

**Net Income and Reconciliation**

|                                                          |       |  |       |
|----------------------------------------------------------|-------|--|-------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 77716 |
| l Transfers of assets:                                   |       |  |       |
| (1) To this plan.....                                    | 2l(1) |  |       |
| (2) From this plan .....                                 | 2l(2) |  |       |

**Part III Accountant's Opinion**

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: WAYNE P. NAEGELE, CPA

(2) EIN: 27-3389664

**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  |        |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               |           | 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.) .....                                          | <b>4c</b> |     | X  |        |
| <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.) .....                               | <b>4d</b> |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | <b>4e</b> | X   |    | 100000 |
| <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? .....                                                                                       | <b>4f</b> |     | 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? .....                                                    | <b>4g</b> |     | 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? .....                                          | <b>4h</b> |     | 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.) .....                                                                | <b>4i</b> | 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.) ..... | <b>4j</b> |     | 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? .....                                                           | <b>4k</b> |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            | <b>4l</b> |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  | <b>4m</b> |     | 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. ....                                      | <b>4n</b> |     |    |        |

**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.)

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</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>Retirement Plan Information</b><br><br>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).<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 01/01/2017 and ending 12/31/2017

|                                                                                                     |                                                                    |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>WESTCHESTER FAMILY CARE INC. 401(K) PROFIT SHARING PLAN &amp; TRUST</u> | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>WESTCHESTER FAMILY CARE INC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>27-4649126</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

All references to distributions relate only to payments of benefits during the plan year.

|                                                                                                                                                                                                                                                                    |          |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions .....                                                                                                                             | <b>1</b> |  |
| <b>2</b> 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): <u>16-1470238</u> |          |  |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |  |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                   | <b>3</b> |  |

|                |                                                                                                                                                                               |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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.) |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                             |                              |                                        |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                              |                                        |                              |
| <b>5</b> 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. |                              |                                        |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                              | <b>6a</b>                    |                                        |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                    |                                        |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                            | <b>6c</b>                    |                                        |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                              |                                        |                              |
| <b>7</b> 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 |
| <b>8</b> 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 |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                             |                                   |                                   |                               |                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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 type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input 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): \_\_\_\_\_

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN & TRUST**

**FINANCIAL STATEMENTS  
YEARS ENDING  
DECEMBER 31, 2017 (AUDITED) AND 2016  
(COMPILED)**

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN & TRUST**

**INDEX TO FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE  
Years ending December 31, 2017 (Audited) and 2016 (Compiled)**

|                                                                                                              | <u>Page</u> |
|--------------------------------------------------------------------------------------------------------------|-------------|
| <b>INDEPENDENT AUDITOR'S REPORT</b>                                                                          | 1-1A        |
| <b>FINANCIAL STATEMENTS:</b>                                                                                 |             |
| Statements of Net Assets Available for Benefits as of December 31, 2017<br>and 2016                          | 2           |
| Statement of Changes in Net Assets Available for Benefits for the Year Ending<br>December 31, 2017           | 3           |
| Notes to Financial Statements                                                                                | 4-11        |
| <b>SUPPLEMENTAL INFORMATION</b>                                                                              |             |
| Schedule 1: Supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year)<br>December 31, 2017 | 12          |

**Wayne P. Naegele**  
**CERTIFIED PUBLIC ACCOUNTANT**

-----  
225 WEST 35<sup>TH</sup> STREET, 5<sup>TH</sup> FLOOR  
NEW YORK, NEW YORK 10001

TEL (212) 736-0055

FAX (212) 736-1865

**INDEPENDENT AUDITOR'S REPORT**

To the Administrative Committee of the  
Westchester Family Care Inc.  
401(K) Profit Sharing Plan & Trust

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of Westchester Family Care Inc. 401(K) Profit Sharing Plan & Trust, ("the Plan") which comprise the statement of net assets available for benefits as of December 31, 2017, and the related statement of changes in net assets available for benefits for the year ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

**Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor'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, auditing procedures with respect to the information summarized in Note 10, which was certified by Mid-Atlantic Trust Company, the Trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Trustee as of December 31, 2017 and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the Trustee is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

The supplemental schedule listed in the accompanying index, referred to as "Supplemental Information," is required by the Department of Labor's, ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, ("ERISA") 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 DOL Rules and Regulations**

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

**Report on Compiled 2016 Financial Statements**

Plan management is responsible for the accompanying financial statement of the Plan, which comprises the statement of net assets available for benefits as of December 31, 2016. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by Plan management. Accordingly, we do not express an opinion, a conclusion, or provide any form of assurance on the financial statement.



Wayne P. Naegele, CPA  
New York, New York  
October 4, 2018

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN & TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2017 (Audited) and 2016 (Compiled)**

|                                   | December 31, 2017<br>(Audited) | December 31, 2016<br>(Compiled) |
|-----------------------------------|--------------------------------|---------------------------------|
| ASSETS:                           |                                |                                 |
| Investments:                      |                                |                                 |
| Fair value                        | \$ 79,572                      | \$ 1,218                        |
| Receivables:                      |                                |                                 |
| Participant contributions         | 18                             | 663                             |
| Cash and cash equivalents         | 40                             | 15                              |
| TOTAL ASSETS                      | 79,630                         | 1,896                           |
| NET ASSETS AVAILABLE FOR BENEFITS | \$ 79,630                      | \$ 1,896                        |

**WESTCHESTER FAMILY CARE INC.**  
**401(K) PROFIT SHARING PLAN & TRUST**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**Year ending December 31, 2017 (Audited)**

**ADDITIONS:**

Additions to net assets attributed to-

Investment income:

Net appreciation in fair value of assets \$ 3,808

Dividend income 551

Contributions:

Participants 76,047

Total additions 80,406

**DEDUCTIONS:**

Deductions from net assets attributed to-

Expenses (150)

Benefits paid to participants (2,522)

Total deductions (2,672)

NET INCREASE 77,734

**NET ASSETS AVAILABLE FOR BENEFITS:**

Beginning of the year 1,896

End of the year \$ 79,630

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 1 - DESCRIPTION OF THE PLAN**

The following plan description of Westchester Family Care Inc., (the “Company”) and Westchester Family Care Inc. 401(K) Profit Sharing Plan & Trust (the “Plan”) is provided for general information purposes. The participants of the Plan should refer to the Plan for a more detailed description of the Plan’s provisions.

**General:** The formation date of the Plan was January 1, 2016. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Trustee of the Plan is responsible for the oversight of the Plan and determines the appropriateness of the Plan’s investment offering and monitors investment performance.

**Eligibility:** All full-time employees are eligible to participate in the Plan at the beginning of each month immediately following the start of employment with the Company as defined by the Plan. An employee must be 21 years of age.

**Contributions:** Contributions by participants are recorded when payroll deductions are made. Participants may contribute up to \$18,000 of their compensation for 2017, as defined by the Plan and the Internal Revenue Service. In addition, participants age 50 and older may contribute additional catch-up contributions, which are subject to certain limitations. Participants direct the investment of their own contributions into various investment options offered by the Plan. Employer matching contributions and additional profit-sharing amounts may also be contributed at the discretion of the Company’s Trustee. The Company did not declare an employer matching contribution or profit-sharing contributions for the year ending December 31, 2017.

Excess contributions occur when elective contributions on behalf of highly-compensated employees exceed those permitted under the special nondiscrimination rule under Internal Revenue Code (the “Code”) 401(k). A plan is not disqualified provided that the excess contributions are distributed to the highly-compensated employees. As of December 31, 2017 and 2016, there were no excess contributions due.

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 1 - DESCRIPTION OF THE PLAN – continued**

**Vesting:** A participant becomes fully (100%) vested in Company matching and profit-sharing contributions upon the completion on the following years of service:

| <u>Year</u>        | <u>Vested<br/>Percentage</u> |
|--------------------|------------------------------|
| Less than one year | 0%                           |
| 1                  | 0%                           |
| 2                  | 20%                          |
| 3                  | 40%                          |
| 4                  | 60%                          |
| 5                  | 80%                          |
| 6                  | 100%                         |

Participants are entitled to their vested balances in the Plan upon termination of employment, retirement, death, or disability.

**Participant Accounts:** Each participant's account is credited with the participant's contribution and allocation of the Company's contribution, if applicable, and Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Upon enrollment in the Plan, participants may direct the custodian to invest participant-directed contributions in various mutual funds. Participants may change their investment contribution investment options daily and transfer part or all of the past investments to other funds daily.

A separate account is maintained for each participant and is adjusted daily for the following:

- Income, expenses, realized and unrealized gains and losses of the Plan since the last determined value of the account
- Participant contributions made through payroll deductions during the year
- Company matching and profit-sharing contributions
- Participant withdrawals

**In-Service Withdrawals:** Participants who have reached age 59 ½ may withdraw all or a portion of their account for any reason. The Plan does not permit participants to hardship withdrawals.

**Payment of Benefits:** Benefits are recorded when paid. Upon termination of service due to death, disability, or retirement, as defined in the Plan, participants are generally entitled to a fully-vested lump-sum payment of their account balance. For termination of service due to other reasons, participants are entitled to the value of their vested interest in their account as a lump-sum distribution. As of December 31, 2017 and 2016, there were no outstanding requests for participant withdrawals.

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 1 - DESCRIPTION OF THE PLAN – continued**

**Expenses:** The Plan's expenses are paid either by the Plan or by the Company, as defined in the Plan document. Expenses paid for by the Company are excluded from the financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying Statement of Changes in Net Assets Available for Benefits. In addition, certain investment The Company provides certain administrative services for the Plan at no charge. The Company provided all of the administrative expenses for the Plan for the year ending December 31, 2017.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Reporting:** The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP").

**Use of Estimates:** The preparation of the Plan's financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions and deductions during the reporting period. Actual results may differ from those estimates.

**Cash and Cash Equivalents:** The Plan maintains an interest-bearing cash account which has a maturity of three months or less.

**Investments Valuation and Income Recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by investment advisors and the Plan Trustee.

The investment in mutual funds is valued at the net asset value ("NAV") per unit, as determined by the Trustee at the end of the year. The NAV is used as the practical expedient to estimate fair value based on the fair value of the underlying investment held by the fund, less its liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Purchases and sales of securities are recorded on a trade-date 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.

**Fair Value Measurements:** The Financial Accounting Standards Board ("FASB") established a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

*Level 2* - Inputs to the valuation methodology include:

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

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

*Level 3* - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

**Excess contributions due to participants:** As of December 31, 2017 and 2016, there were no amounts due to participants for contributions in excess of amounts allowed by the IRS.

**NOTE 3 - INCOME TAX STATUS**

The Plan Administrator has adopted a Prototype Non-Standardized Profit-Sharing Plan Document dated April 10, 2014, stating that the Plan is qualified under Sections 401(a) and 401(k) of the Internal Revenue Code. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code, and the underlying trust is, therefore, exempt from federal and state income taxes under Section 501(a) of the Code. Therefore, no provision for federal and state income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service and the State of New York. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2017 and 2016, there were no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) disclosed in the financial statements. There are currently no audits for any tax periods in progress. The Plan is subject to routine income tax examinations.

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 4 - ADMINISTRATION OF THE PLAN**

The Plan is managed by an administrative committee (the “Plan Administrator”). The assets of the Plan are administered under a trust agreement with Mid-Atlantic Trust Company (the “Trustee”). The trust agreement requires that the Trustee administer in accordance with the text of the Plan, the trust agreement, and instructions from the Plan Administrator. The Trustee holds and manages the assets of the Plan.

**NOTE 5 - RELATED PARTY TRANSACTIONS**

The Company purchases investments through Mid-Atlantic Trust Company, in which certain fees are charged. Certain accounting and administrative fees may be charged to the Plan. These services totaled \$150 for the year ending December 31, 2017. These transactions qualify as party-in-interest transactions, which are exempt from prohibited transaction rules.

**NOTE 6 - PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of such termination, each participant will automatically become fully vested in his/her account.

**NOTE 7 - RISKS AND UNCERTAINTIES**

The Plan provides for various investment options in investment securities. 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 risks in the near term would materially affect participants’ account balances and the amounts reported in the Statement of Net Assets Available for Plan Benefits.

**NOTE 8 - FAIR VALUE MEASUREMENTS**

The following tables summarize the Plan’s investments measured at fair value on a recurring basis, categorized by GAAP’s valuation hierarchy as of December 31, 2017 and 2016:

|                                         | Fair Value as of<br>December 31, 2017<br>(Audited) | Level 1   | Level 2 | Level 3 |
|-----------------------------------------|----------------------------------------------------|-----------|---------|---------|
| Investments in the fair value hierarchy | \$ 79,572                                          | \$ 79,572 | \$ -    | \$ -    |

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 8 - FAIR VALUE MEASUREMENTS - continued**

|                                         | Fair Value as of<br>December 31, 2016<br>(Compiled) | Level 1  | Level 2 | Level 3 |
|-----------------------------------------|-----------------------------------------------------|----------|---------|---------|
| Investments in the fair value hierarchy | \$ 1,218                                            | \$ 1,218 | \$ -    | \$ -    |

During the years ending December 31, 2017 and 2016, there were no transfers between levels of hierarchy.

There has been no change in the methodology used as of December 31, 2017 and 2016. The following is a description of the valuation methodology used for the assets measured at fair value:

Mutual Funds – Valued at the net asset value (“NAV”) of shares held by the Plan at year end. The NAV is based upon quoted market prices.

**NOTE 9 - NET ASSETS VALUE PER SHARE**

The following table sets forth a summary of the Plan’s investments with the reported NAV per share as of December 31, 2017 and 2016:

| Fair Value Estimated Using Net Asset Value per Share as of<br>December 31, 2017 (Audited) |            |                         |                         |                                     |                                |
|-------------------------------------------------------------------------------------------|------------|-------------------------|-------------------------|-------------------------------------|--------------------------------|
| Description                                                                               | Fair Value | Unfunded<br>Commitments | Redemption<br>Frequency | Other<br>Redemption<br>Restrictions | Redemption<br>Notice<br>Period |
| Mutual funds                                                                              | \$ 79,572  | \$ -                    | Daily                   | None                                | None                           |

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 9 - NET ASSETS VALUE PER SHARE - continued**

| Fair Value Estimated Using Net Asset Value per Share as of<br>December 31, 2016 (Compiled) |                   |                                 |                                 |                                              |                                         |
|--------------------------------------------------------------------------------------------|-------------------|---------------------------------|---------------------------------|----------------------------------------------|-----------------------------------------|
| <u>Description</u>                                                                         | <u>Fair Value</u> | <u>Unfunded<br/>Commitments</u> | <u>Redemption<br/>Frequency</u> | <u>Other<br/>Redemption<br/>Restrictions</u> | <u>Redemption<br/>Notice<br/>Period</u> |
| Mutual funds                                                                               | <u>\$ 1,218</u>   | <u>\$ -</u>                     | Daily                           | None                                         | None                                    |

**NOTE 10 - INFORMATION CERTIFIED BY THE CUSTODIAN**

The following information included in the financial statements and supplemental schedule was provided and certified by the Plan's custodian, Mid-Atlantic Trust Company, as complete and accurate:

- Investment income in fair value of investments - \$4,359 for the year ending December 31, 2017.
- Schedule of Assets (Held at End of Year) (Schedule 1) - \$79,572 as of December 31, 2017.

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

**NOTE 11 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2017 and 2016 to Schedule H of Form 5500:

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 11 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM  
5500 - continued**

|                                                                | December 31, 2017<br>(Audited)                | December 31, 2016<br>(Compiled) |
|----------------------------------------------------------------|-----------------------------------------------|---------------------------------|
| Net assets available for benefits per the financial statements | \$ 79,630                                     | \$ 1,896                        |
| Additional contributions allocated to participants             | (18)                                          | -                               |
| Net assets available for benefits per Schedule H of Form 5500  | <u>\$ 79,612</u>                              | <u>\$ 1,896</u>                 |
|                                                                | Year ending<br>December 31, 2017<br>(Audited) |                                 |
| Net change per the financial statements                        | \$ 77,734                                     |                                 |
| Additional contributions allocated to participants             | (18)                                          |                                 |
| Net income per Schedule H of Form 5500                         | <u>\$ 77,716</u>                              |                                 |

**NOTE 12 - SUBSEQUENT EVENTS**

The Plan has evaluated subsequent events through October 4, 2018, the date on which the financial statements are available to be issued. There were no subsequent events that required recognition or disclosure in these financial statements.

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN & TRUST**

**EMPLOYER IDENTIFICATION NUMBER: 27-4649126  
PLAN NUMBER: 001**

**SCHEDULE 1 - SUPPLEMENTAL SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
December 31, 2017 (Audited)**

| <b>(a)</b> | <b>(b) Identity of Issue, Borrower, Lessor, or<br/>Similar Party</b> | <b>(c) Description of Investment Including Maturity<br/>Date, Rate of Interest, Collateral, Par or Maturity<br/>Value</b> | <b>(d) Cost</b> | <b>(e) Current<br/>Value</b> |
|------------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------|
|            |                                                                      | Mutual Funds:                                                                                                             |                 |                              |
|            | Mid-Atlantic Trust Company                                           | Vanguard REIT Index Fund                                                                                                  | **              | \$ 217                       |
|            | Mid-Atlantic Trust Company                                           | Vanguard Health Care Fund                                                                                                 | **              | 225                          |
|            | Mid-Atlantic Trust Company                                           | Vanguard Growth and Income Fund                                                                                           | **              | 1,202                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Mid-Cap Growth Index Fund                                                                                        | **              | 1,181                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard 500 Index Fund                                                                                                   | **              | 1,676                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Mid-Cap Index Fund                                                                                               | **              | 234                          |
|            | Mid-Atlantic Trust Company                                           | Vanguard Emerging Markets Stock Index Fund                                                                                | **              | 733                          |
|            | Mid-Atlantic Trust Company                                           | Vanguard Intermediate-Term Bond Index Fund                                                                                | **              | 255                          |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement Income Fund                                                                                    | **              | 4                            |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2015 Fund                                                                                      | **              | 2,761                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2020 Fund                                                                                      | **              | 7,922                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2025 Fund                                                                                      | **              | 26,853                       |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2030 Fund                                                                                      | **              | 3,125                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2035 Fund                                                                                      | **              | 6,342                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2040 Fund                                                                                      | **              | 5,503                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2045 Fund                                                                                      | **              | 10,641                       |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2050 Fund                                                                                      | **              | 2,040                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2055 Fund                                                                                      | **              | 6,772                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2060 Fund                                                                                      | **              | 1,886                        |
|            |                                                                      |                                                                                                                           |                 | <u>\$ 79,572</u>             |

\*\* Cost information has been omitted for participant directed investments.

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN & TRUST**

**FINANCIAL STATEMENTS  
YEARS ENDING  
DECEMBER 31, 2017 (AUDITED) AND 2016  
(COMPILED)**

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN & TRUST**

**INDEX TO FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE  
Years ending December 31, 2017 (Audited) and 2016 (Compiled)**

|                                                                                                              | <u>Page</u> |
|--------------------------------------------------------------------------------------------------------------|-------------|
| <b>INDEPENDENT AUDITOR'S REPORT</b>                                                                          | 1-1A        |
| <b>FINANCIAL STATEMENTS:</b>                                                                                 |             |
| Statements of Net Assets Available for Benefits as of December 31, 2017<br>and 2016                          | 2           |
| Statement of Changes in Net Assets Available for Benefits for the Year Ending<br>December 31, 2017           | 3           |
| Notes to Financial Statements                                                                                | 4-11        |
| <b>SUPPLEMENTAL INFORMATION</b>                                                                              |             |
| Schedule 1: Supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year)<br>December 31, 2017 | 12          |

**Wayne P. Naegele**  
**CERTIFIED PUBLIC ACCOUNTANT**

-----  
225 WEST 35<sup>TH</sup> STREET, 5<sup>TH</sup> FLOOR  
NEW YORK, NEW YORK 10001

TEL (212) 736-0055

FAX (212) 736-1865

**INDEPENDENT AUDITOR'S REPORT**

To the Administrative Committee of the  
Westchester Family Care Inc.  
401(K) Profit Sharing Plan & Trust

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of Westchester Family Care Inc. 401(K) Profit Sharing Plan & Trust, ("the Plan") which comprise the statement of net assets available for benefits as of December 31, 2017, and the related statement of changes in net assets available for benefits for the year ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

**Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor'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, auditing procedures with respect to the information summarized in Note 10, which was certified by Mid-Atlantic Trust Company, the Trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Trustee as of December 31, 2017 and for the year ended December 31, 2017, that the information provided to the Plan Administrator by the Trustee is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

The supplemental schedule listed in the accompanying index, referred to as "Supplemental Information," is required by the Department of Labor's, ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, ("ERISA") 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 DOL Rules and Regulations**

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

**Report on Compiled 2016 Financial Statements**

Plan management is responsible for the accompanying financial statement of the Plan, which comprises the statement of net assets available for benefits as of December 31, 2016. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by Plan management. Accordingly, we do not express an opinion, a conclusion, or provide any form of assurance on the financial statement.



Wayne P. Naegele, CPA  
New York, New York  
October 4, 2018

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN & TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2017 (Audited) and 2016 (Compiled)**

|                                   | December 31, 2017<br>(Audited) | December 31, 2016<br>(Compiled) |
|-----------------------------------|--------------------------------|---------------------------------|
| ASSETS:                           |                                |                                 |
| Investments:                      |                                |                                 |
| Fair value                        | \$ 79,572                      | \$ 1,218                        |
| Receivables:                      |                                |                                 |
| Participant contributions         | 18                             | 663                             |
| Cash and cash equivalents         | 40                             | 15                              |
| TOTAL ASSETS                      | 79,630                         | 1,896                           |
| NET ASSETS AVAILABLE FOR BENEFITS | \$ 79,630                      | \$ 1,896                        |

**WESTCHESTER FAMILY CARE INC.**  
**401(K) PROFIT SHARING PLAN & TRUST**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**Year ending December 31, 2017 (Audited)**

**ADDITIONS:**

Additions to net assets attributed to-

Investment income:

Net appreciation in fair value of assets \$ 3,808

Dividend income 551

Contributions:

Participants 76,047

Total additions 80,406

**DEDUCTIONS:**

Deductions from net assets attributed to-

Expenses (150)

Benefits paid to participants (2,522)

Total deductions (2,672)

NET INCREASE 77,734

**NET ASSETS AVAILABLE FOR BENEFITS:**

Beginning of the year 1,896

End of the year \$ 79,630

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 1 - DESCRIPTION OF THE PLAN**

The following plan description of Westchester Family Care Inc., (the “Company”) and Westchester Family Care Inc. 401(K) Profit Sharing Plan & Trust (the “Plan”) is provided for general information purposes. The participants of the Plan should refer to the Plan for a more detailed description of the Plan’s provisions.

**General:** The formation date of the Plan was January 1, 2016. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Trustee of the Plan is responsible for the oversight of the Plan and determines the appropriateness of the Plan’s investment offering and monitors investment performance.

**Eligibility:** All full-time employees are eligible to participate in the Plan at the beginning of each month immediately following the start of employment with the Company as defined by the Plan. An employee must be 21 years of age.

**Contributions:** Contributions by participants are recorded when payroll deductions are made. Participants may contribute up to \$18,000 of their compensation for 2017, as defined by the Plan and the Internal Revenue Service. In addition, participants age 50 and older may contribute additional catch-up contributions, which are subject to certain limitations. Participants direct the investment of their own contributions into various investment options offered by the Plan. Employer matching contributions and additional profit-sharing amounts may also be contributed at the discretion of the Company’s Trustee. The Company did not declare an employer matching contribution or profit-sharing contributions for the year ending December 31, 2017.

Excess contributions occur when elective contributions on behalf of highly-compensated employees exceed those permitted under the special nondiscrimination rule under Internal Revenue Code (the “Code”) 401(k). A plan is not disqualified provided that the excess contributions are distributed to the highly-compensated employees. As of December 31, 2017 and 2016, there were no excess contributions due.

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 1 - DESCRIPTION OF THE PLAN – continued**

**Vesting:** A participant becomes fully (100%) vested in Company matching and profit-sharing contributions upon the completion on the following years of service:

| <u>Year</u>        | <u>Vested<br/>Percentage</u> |
|--------------------|------------------------------|
| Less than one year | 0%                           |
| 1                  | 0%                           |
| 2                  | 20%                          |
| 3                  | 40%                          |
| 4                  | 60%                          |
| 5                  | 80%                          |
| 6                  | 100%                         |

Participants are entitled to their vested balances in the Plan upon termination of employment, retirement, death, or disability.

**Participant Accounts:** Each participant's account is credited with the participant's contribution and allocation of the Company's contribution, if applicable, and Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Upon enrollment in the Plan, participants may direct the custodian to invest participant-directed contributions in various mutual funds. Participants may change their investment contribution investment options daily and transfer part or all of the past investments to other funds daily.

A separate account is maintained for each participant and is adjusted daily for the following:

- Income, expenses, realized and unrealized gains and losses of the Plan since the last determined value of the account
- Participant contributions made through payroll deductions during the year
- Company matching and profit-sharing contributions
- Participant withdrawals

**In-Service Withdrawals:** Participants who have reached age 59 ½ may withdraw all or a portion of their account for any reason. The Plan does not permit participants to hardship withdrawals.

**Payment of Benefits:** Benefits are recorded when paid. Upon termination of service due to death, disability, or retirement, as defined in the Plan, participants are generally entitled to a fully-vested lump-sum payment of their account balance. For termination of service due to other reasons, participants are entitled to the value of their vested interest in their account as a lump-sum distribution. As of December 31, 2017 and 2016, there were no outstanding requests for participant withdrawals.

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 1 - DESCRIPTION OF THE PLAN – continued**

**Expenses:** The Plan's expenses are paid either by the Plan or by the Company, as defined in the Plan document. Expenses paid for by the Company are excluded from the financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying Statement of Changes in Net Assets Available for Benefits. In addition, certain investment The Company provides certain administrative services for the Plan at no charge. The Company provided all of the administrative expenses for the Plan for the year ending December 31, 2017.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Reporting:** The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP").

**Use of Estimates:** The preparation of the Plan's financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of additions and deductions during the reporting period. Actual results may differ from those estimates.

**Cash and Cash Equivalents:** The Plan maintains an interest-bearing cash account which has a maturity of three months or less.

**Investments Valuation and Income Recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by investment advisors and the Plan Trustee.

The investment in mutual funds is valued at the net asset value ("NAV") per unit, as determined by the Trustee at the end of the year. The NAV is used as the practical expedient to estimate fair value based on the fair value of the underlying investment held by the fund, less its liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Purchases and sales of securities are recorded on a trade-date 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.

**Fair Value Measurements:** The Financial Accounting Standards Board ("FASB") established a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

*Level 2* - Inputs to the valuation methodology include:

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

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

*Level 3* - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

**Excess contributions due to participants:** As of December 31, 2017 and 2016, there were no amounts due to participants for contributions in excess of amounts allowed by the IRS.

**NOTE 3 - INCOME TAX STATUS**

The Plan Administrator has adopted a Prototype Non-Standardized Profit-Sharing Plan Document dated April 10, 2014, stating that the Plan is qualified under Sections 401(a) and 401(k) of the Internal Revenue Code. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code, and the underlying trust is, therefore, exempt from federal and state income taxes under Section 501(a) of the Code. Therefore, no provision for federal and state income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service and the State of New York. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2017 and 2016, there were no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) disclosed in the financial statements. There are currently no audits for any tax periods in progress. The Plan is subject to routine income tax examinations.

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 4 - ADMINISTRATION OF THE PLAN**

The Plan is managed by an administrative committee (the “Plan Administrator”). The assets of the Plan are administered under a trust agreement with Mid-Atlantic Trust Company (the “Trustee”). The trust agreement requires that the Trustee administer in accordance with the text of the Plan, the trust agreement, and instructions from the Plan Administrator. The Trustee holds and manages the assets of the Plan.

**NOTE 5 - RELATED PARTY TRANSACTIONS**

The Company purchases investments through Mid-Atlantic Trust Company, in which certain fees are charged. Certain accounting and administrative fees may be charged to the Plan. These services totaled \$150 for the year ending December 31, 2017. These transactions qualify as party-in-interest transactions, which are exempt from prohibited transaction rules.

**NOTE 6 - PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of such termination, each participant will automatically become fully vested in his/her account.

**NOTE 7 - RISKS AND UNCERTAINTIES**

The Plan provides for various investment options in investment securities. 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 risks in the near term would materially affect participants’ account balances and the amounts reported in the Statement of Net Assets Available for Plan Benefits.

**NOTE 8 - FAIR VALUE MEASUREMENTS**

The following tables summarize the Plan’s investments measured at fair value on a recurring basis, categorized by GAAP’s valuation hierarchy as of December 31, 2017 and 2016:

|                                         | Fair Value as of<br>December 31, 2017<br>(Audited) | Level 1   | Level 2 | Level 3 |
|-----------------------------------------|----------------------------------------------------|-----------|---------|---------|
| Investments in the fair value hierarchy | \$ 79,572                                          | \$ 79,572 | \$ -    | \$ -    |

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 8 - FAIR VALUE MEASUREMENTS - continued**

|                                         | Fair Value as of<br>December 31, 2016<br>(Compiled) | Level 1  | Level 2 | Level 3 |
|-----------------------------------------|-----------------------------------------------------|----------|---------|---------|
| Investments in the fair value hierarchy | \$ 1,218                                            | \$ 1,218 | \$ -    | \$ -    |

During the years ending December 31, 2017 and 2016, there were no transfers between levels of hierarchy.

There has been no change in the methodology used as of December 31, 2017 and 2016. The following is a description of the valuation methodology used for the assets measured at fair value:

Mutual Funds – Valued at the net asset value (“NAV”) of shares held by the Plan at year end. The NAV is based upon quoted market prices.

**NOTE 9 - NET ASSETS VALUE PER SHARE**

The following table sets forth a summary of the Plan’s investments with the reported NAV per share as of December 31, 2017 and 2016:

| Fair Value Estimated Using Net Asset Value per Share as of<br>December 31, 2017 (Audited) |            |                         |                         |                                     |                                |
|-------------------------------------------------------------------------------------------|------------|-------------------------|-------------------------|-------------------------------------|--------------------------------|
| Description                                                                               | Fair Value | Unfunded<br>Commitments | Redemption<br>Frequency | Other<br>Redemption<br>Restrictions | Redemption<br>Notice<br>Period |
| Mutual funds                                                                              | \$ 79,572  | \$ -                    | Daily                   | None                                | None                           |

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 9 - NET ASSETS VALUE PER SHARE - continued**

| Fair Value Estimated Using Net Asset Value per Share as of<br>December 31, 2016 (Compiled) |                   |                                 |                                 |                                              |                                         |
|--------------------------------------------------------------------------------------------|-------------------|---------------------------------|---------------------------------|----------------------------------------------|-----------------------------------------|
| <u>Description</u>                                                                         | <u>Fair Value</u> | <u>Unfunded<br/>Commitments</u> | <u>Redemption<br/>Frequency</u> | <u>Other<br/>Redemption<br/>Restrictions</u> | <u>Redemption<br/>Notice<br/>Period</u> |
| Mutual funds                                                                               | <u>\$ 1,218</u>   | <u>\$ -</u>                     | Daily                           | None                                         | None                                    |

**NOTE 10 - INFORMATION CERTIFIED BY THE CUSTODIAN**

The following information included in the financial statements and supplemental schedule was provided and certified by the Plan's custodian, Mid-Atlantic Trust Company, as complete and accurate:

- Investment income in fair value of investments - \$4,359 for the year ending December 31, 2017.
- Schedule of Assets (Held at End of Year) (Schedule 1) - \$79,572 as of December 31, 2017.

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

**NOTE 11 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2017 and 2016 to Schedule H of Form 5500:

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 (Audited) and 2016 (Compiled)**

**NOTE 11 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM  
5500 - continued**

|                                                                | December 31, 2017<br>(Audited)                | December 31, 2016<br>(Compiled) |
|----------------------------------------------------------------|-----------------------------------------------|---------------------------------|
| Net assets available for benefits per the financial statements | \$ 79,630                                     | \$ 1,896                        |
| Additional contributions allocated to participants             | (18)                                          | -                               |
| Net assets available for benefits per Schedule H of Form 5500  | <u>\$ 79,612</u>                              | <u>\$ 1,896</u>                 |
|                                                                | Year ending<br>December 31, 2017<br>(Audited) |                                 |
| Net change per the financial statements                        | \$ 77,734                                     |                                 |
| Additional contributions allocated to participants             | (18)                                          |                                 |
| Net income per Schedule H of Form 5500                         | <u>\$ 77,716</u>                              |                                 |

**NOTE 12 - SUBSEQUENT EVENTS**

The Plan has evaluated subsequent events through October 4, 2018, the date on which the financial statements are available to be issued. There were no subsequent events that required recognition or disclosure in these financial statements.

**WESTCHESTER FAMILY CARE INC.  
401(K) PROFIT SHARING PLAN & TRUST**

**EMPLOYER IDENTIFICATION NUMBER: 27-4649126  
PLAN NUMBER: 001**

**SCHEDULE 1 - SUPPLEMENTAL SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
December 31, 2017 (Audited)**

| <b>(a)</b> | <b>(b) Identity of Issue, Borrower, Lessor, or<br/>Similar Party</b> | <b>(c) Description of Investment Including Maturity<br/>Date, Rate of Interest, Collateral, Par or Maturity<br/>Value</b> | <b>(d) Cost</b> | <b>(e) Current<br/>Value</b> |
|------------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------|
|            |                                                                      | Mutual Funds:                                                                                                             |                 |                              |
|            | Mid-Atlantic Trust Company                                           | Vanguard REIT Index Fund                                                                                                  | **              | \$ 217                       |
|            | Mid-Atlantic Trust Company                                           | Vanguard Health Care Fund                                                                                                 | **              | 225                          |
|            | Mid-Atlantic Trust Company                                           | Vanguard Growth and Income Fund                                                                                           | **              | 1,202                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Mid-Cap Growth Index Fund                                                                                        | **              | 1,181                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard 500 Index Fund                                                                                                   | **              | 1,676                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Mid-Cap Index Fund                                                                                               | **              | 234                          |
|            | Mid-Atlantic Trust Company                                           | Vanguard Emerging Markets Stock Index Fund                                                                                | **              | 733                          |
|            | Mid-Atlantic Trust Company                                           | Vanguard Intermediate-Term Bond Index Fund                                                                                | **              | 255                          |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement Income Fund                                                                                    | **              | 4                            |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2015 Fund                                                                                      | **              | 2,761                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2020 Fund                                                                                      | **              | 7,922                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2025 Fund                                                                                      | **              | 26,853                       |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2030 Fund                                                                                      | **              | 3,125                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2035 Fund                                                                                      | **              | 6,342                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2040 Fund                                                                                      | **              | 5,503                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2045 Fund                                                                                      | **              | 10,641                       |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2050 Fund                                                                                      | **              | 2,040                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2055 Fund                                                                                      | **              | 6,772                        |
|            | Mid-Atlantic Trust Company                                           | Vanguard Target Retirement 2060 Fund                                                                                      | **              | 1,886                        |
|            |                                                                      |                                                                                                                           |                 | <u>\$ 79,572</u>             |

\*\* Cost information has been omitted for participant directed investments.