

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">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).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2022</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>06/01/2022</u>	
<b>A</b>	This return/report is for: <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____
<b>B</b>	This return/report is: <input type="checkbox"/> the first return/report <input checked="" type="checkbox"/> the final return/report
	<input checked="" type="checkbox"/> an amended return/report <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)
<b>C</b>	If the plan is a collectively-bargained plan, check here. . . . . ▶ <input type="checkbox"/>
<b>D</b>	Check box if filing under: <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program
	<input type="checkbox"/> special extension (enter description)
<b>E</b>	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ <input type="checkbox"/>

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information
<b>1a</b> Name of plan <u>COMMUNITY SURGICAL SUPPLY INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>001</u>
	<b>1c</b> Effective date of plan <u>01/01/1998</u>
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COMMUNITY SURGICAL SUPPLY INC. OF TOMS RIVER</u>	<b>2b</b> Employer Identification Number (EIN) <u>21-0736750</u>
<u>PO BOX 4686 1390 RTE 37 W</u> <u>1390 ROUTE 37 WEST</u> <u>TOMS RIVER, NJ 08755</u> <u>TOMS RIVER, NJ 08755</u>	<b>2c</b> Plan Sponsor's telephone number <u>732-349-2990</u>
	<b>2d</b> Business code (see instructions) <u>621610</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.	03/22/2023	CHRISTINA SAWTELLE
	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 (2022)  
v. 220413

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number
<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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 551
<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>a(2)</b> Total number of active participants at the end of the plan year .....  <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....  <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>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b> 456 <b>6a(2)</b> 0 <b>6b</b> 0 <b>6c</b> 0 <b>6d</b> 0 <b>6e</b> 0 <b>6f</b> 0 <b>6g</b> 0 <b>6h</b> 13
<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: 2G 3D 2J 2K 2S 2T 2E 2F  <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) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
<b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)  (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input type="checkbox"/> <b>0 A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**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.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

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**11c** Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 06/01/2022

<b>A</b> Name of plan <u>COMMUNITY SURGICAL SUPPLY INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMUNITY SURGICAL SUPPLY INC. OF TOMS RIVER</u>	<b>D</b> Employer Identification Number (EIN) <u>21-0736750</u>	

**Part I Service Provider Information (see instructions)**

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

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

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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04-2647786

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

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

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

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

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

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(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	63102	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AM CENT MD CP VAL I - AMERICAN CEN  44-0619208	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

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

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

**SCHEDULE D  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

**DFE/Participating Plan Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2022**

**This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 06/01/2022

<b>A</b> Name of plan <u>COMMUNITY SURGICAL SUPPLY INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>		<b>B</b> Three-digit plan number (PN) ▶ <u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COMMUNITY SURGICAL SUPPLY INC. OF TOMS RIVER</u>		<b>D</b> Employer Identification Number (EIN) <u>21-0736750</u>

**Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**  
(Complete as many entries as needed to report all interests in DFEs)

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WT G RETIRE INC F35</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST FIDUCIARY SERVICES</u>		
<b>c</b> EIN-PN <u>20-5886387-082</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



**SCHEDULE H  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Financial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2022**

**This Form is Open to Public Inspection**

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **06/01/2022**

<b>A</b> Name of plan COMMUNITY SURGICAL SUPPLY INC. 401(K) PROFIT SHARING PLAN AND TRUST	<b>B</b> Three-digit plan number (PN) ► 001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 COMMUNITY SURGICAL SUPPLY INC. OF TOMS RIVER	<b>D</b> Employer Identification Number (EIN) 21-0736750

**Part I Asset and Liability Statement**

**1** 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. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash.....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions.....	<b>1b(1)</b>	2662	0
<b>(2)</b> Participant contributions.....	<b>1b(2)</b>	57946	0
<b>(3)</b> Other.....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b>	0	0
<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred.....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other.....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred.....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common.....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests.....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants).....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans.....	<b>1c(8)</b>	292359	0
<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b>	467725	0
<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts.....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>	14481579	0
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	0	0
<b>(15)</b> Other.....	<b>1c(15)</b>	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	15302271	0
<b>Liabilities</b>			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	15302271	0

**Part II Income and Expense Statement**

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	7948	
(B) Participants.....	2a(1)(B)	315737	
(C) Others (including rollovers).....	2a(1)(C)	47794	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		371479
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	23140	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		23140
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	141646	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
<b>(6)</b> Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		2539
<b>(7)</b> Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		0
<b>(8)</b> Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		0
<b>(9)</b> Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		0
<b>(10)</b> Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		-1892491
<b>c</b> Other income .....	<b>2c</b>		0
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		-1353687
<b>Expenses</b>			
<b>e</b> Benefit payment and payments to provide benefits:			
<b>(1)</b> Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	1977314	
<b>(2)</b> To insurance carriers for the provision of benefits .....	<b>2e(2)</b>	0	
<b>(3)</b> Other .....	<b>2e(3)</b>	0	
<b>(4)</b> Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		1977314
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		0
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		0
<b>h</b> Interest expense .....	<b>2h</b>		0
<b>i</b> Administrative expenses: <b>(1)</b> Professional fees .....	<b>2i(1)</b>	0	
<b>(2)</b> Contract administrator fees.....	<b>2i(2)</b>	0	
<b>(3)</b> Investment advisory and management fees .....	<b>2i(3)</b>	0	
<b>(4)</b> Other .....	<b>2i(4)</b>	63102	
<b>(5)</b> Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....	<b>2i(5)</b>		63102
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		2040416
<b>Net Income and Reconciliation</b>			
<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-3394103
<b>l</b> Transfers of assets:			
<b>(1)</b> To this plan .....	<b>2l(1)</b>		0
<b>(2)</b> From this plan.....	<b>2l(2)</b>		11908168

**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)**  Unmodified    **(2)**  Qualified    **(3)**  Disclaimer    **(4)**  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

**(1)**  DOL Regulation 2520.103-8    **(2)**  DOL Regulation 2520.103-12(d)    **(3)**  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

**(1)** Name: RSM US LLP

**(2)** EIN: 42-0714325

**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.) .....

	Yes	No	Amount
<b>4a</b>		X	

		Yes	No	Amount
<b>b</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.).....	<b>4b</b>		X	
<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		700000
<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>		X	

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
ADAPTHEALTH 401(K) PROFIT SHARING PLAN AND TRUST	45-5553972	001

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined  
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 06/01/2022

<b>A</b> Name of plan <u>COMMUNITY SURGICAL SUPPLY INC. 401(K) PROFIT SHARING PLAN AND TRUST</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMUNITY SURGICAL SUPPLY INC. OF TOMS RIVER</u>	<b>D</b> Employer Identification Number (EIN) <u>21-0736750</u>	

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

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 

1	
---	--

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 04-6568107

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... 

3	
---	--

<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.)
----------------	---

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**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.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? .....  Yes  No  N/A

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....  Yes  No  N/A

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

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....  Increase  Decrease  Both  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.
----------------	---

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....  Yes  No

**11 a** Does the ESOP hold any preferred stock?.....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market?.....  Yes  No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<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): \_\_\_\_\_

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation \_\_\_\_\_

# **Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

Financial Report  
December 31, 2021

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## Independent Auditor's Report

Trustee and Plan Administrator  
Community Surgical Supply Inc. 401(K) Profit Sharing Plan & Trust

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the financial statements of Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

**Emphasis of Matter**

As discussed in Note 9 of the financial statements, Community Surgical Supply Inc. was acquired by AdaptHealth in December 2021. The Plan merged into AdaptHealth 401(k) Profit Sharing Plan and Trust effective June 1, 2022. Our opinion has not been modified with respect to this matter.

**Basis for Opinion on the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

**Responsibilities of Management for the 2021 Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

**Auditor's Responsibilities for the Audit of the 2021 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Matters**

### ***2021 Supplemental Schedule Required by ERISA***

The supplemental schedule of assets (held at year end) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

***Auditor's Report on the 2020 Financial Statements***

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 8, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

*RSM US LLP*

Edison, New Jersey  
March 8, 2023

**Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

**Statements of Net Assets Available for Benefits  
December 31, 2021 and 2020**

	<b>2021</b>	<b>2020</b>
<b>Assets</b>		
Investments at fair value	<b>\$ 14,949,304</b>	\$ 12,700,673
Receivables:		
Notes receivable from participants, net	<b>292,359</b>	255,943
Employer contributions	<b>2,662</b>	2,413
Participants contributions	<b>57,946</b>	49,955
<b>Total assets</b>	<b>15,302,271</b>	13,008,984
<b>Liabilities</b>		
Excess contributions payable	-	1,056
<b>Net assets available for benefits</b>	<b>\$ 15,302,271</b>	\$ 13,007,928

See notes to financial statements.

**Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

**Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2021**

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Investment income:	
Net appreciation in fair value of investments	\$ 1,229,068
Interest and dividends	417,822
<b>Net investment income</b>	<u>1,646,890</u>
Interest income on notes receivable from participants	<u>15,216</u>
Contributions:	
Participants	1,639,881
Employer, net of forfeitures	62,380
Rollovers	38,693
<b>Total contributions</b>	<u>1,740,954</u>
Deductions from net assets attributed to:	
Benefits paid to participants	1,018,755
Administrative expenses	89,962
<b>Total deductions</b>	<u>1,108,717</u>
<b>Net increase in net assets available for benefits</b>	2,294,343
Net assets available for benefits:	
Beginning of year	<u>13,007,928</u>
End of year	<u>\$ 15,302,271</u>

See notes to financial statements.

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### Note 1. Description of the Plan

The following description of the Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General:** The Plan is a participant-directed, defined contribution plan covering all employees of Community Surgical Supply Inc. (the Company). The Plan Administrator is responsible for oversight of the Plan, determines the appropriateness of investment offerings and monitors investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Eligibility:** Employees of the Company who have attained the age of 21 and have completed six months of service are eligible to participate in the Plan. Upon eligibility, the participants are automatically enrolled at a deferral rate of 3% on the first day of the following month.

**Contributions:** Participants may contribute up to 92% of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollovers). The Sponsor may make matching contributions at its discretion. The Sponsor's contribution percentage was 5% of the first 15% of elective deferrals during 2021. The Sponsor may also make discretionary profit-sharing contributions to the Plan. There were no profit-sharing contributions for the year ended December 31, 2021. Contributions are subject to certain Internal Revenue Service (IRS) limitations. Effective January 1, 2019, the Plan initiated an escalation program for new employees and active participants who have not suspended deferral contributions. The automatic deferral percentage starts at 3% of compensation and increases annually by 1% to 8% of compensation for employees, unless the participant elects otherwise.

**Investment options:** Upon enrollment in the Plan, participants may direct their contributions in various investment options made by the Plan Administrator in 1% increments. Participants may change their investment options daily.

**Participant accounts:** Each participant's account is credited with the elective salary deferral contributions, company matching contributions, discretionary profit-sharing contributions (if any), and allocations of plan earnings and market value adjustments to plan investments. The participant's account is reduced by withdrawals, losses on investments, administrative expenses that are paid by the Plan, and any forfeitures. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting:** Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in each participant's company matching and discretionary profit-sharing contributions, plus earnings thereon, is based on 1,000 hours of service in a calendar year.

A participant is 100% vested after five years of credited service in accordance with the schedule below, or upon attainment of normal retirement age, or postponed retirement, or upon death or total disability:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1	0%
2	25%
3	50%
4	75%
5	100%

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### Note 1. Description of the Plan (Continued)

**Payment of benefits:** The Plan permits withdrawals when a participant terminates employment, retires or becomes disabled or deceased. In-service withdrawals are also permitted for certain financial hardships or when a participant attains age 59½. Benefits are payable in lump-sum payments with certain exceptions allowed.

**Notes receivable from participants:** Participants may borrow from their accounts a minimum of \$1,000, up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Notes receivable are granted for general purposes and participants may have only one outstanding note at a time. Notes receivable at December 31, 2021 and 2020, bear interest at a rate charged by other lenders for similar types of notes ranging from 4.25% to 6.50% and mature through 2026. Notes receivable are collateralized by the vested balance in the participant's account and have various repayment terms limited to a maximum of 60 months, unless it is for the purchase of a participant's primary residence, in which case the note repayment period may not extend beyond 120 months from the date of the note. Principal and interest are paid ratably through biweekly payroll deductions.

**Forfeitures:** Forfeitures of non-vested accounts may be used to reduce future employer contributions or pay plan expenses. Forfeited non-vested accounts totaled \$14,452 and \$17,026 at December 31, 2021 and 2020, respectively. During 2021, \$9,202 of forfeitures were used to reduce employer-matching contributions or to pay administrative expenses.

#### Note 2. Summary of Significant Accounting Policies

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to make estimates and assumptions that affect reported amounts of net assets available for benefits and changes therein. Actual results may differ from those estimates.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 4 for discussion of fair value measurements.

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

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

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### Note 2. Summary of Significant Accounting Policies (Continued)

**Notes receivable from participants:** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. If a participant ceases to make the scheduled repayments and the Plan Administrator deems the participant to be in default, the participant's note receivable is reduced and a benefit payment is recorded based on the terms of the Plan. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Notes receivable from participants are shown net of allowance for defaulted loans not expected to be collected. The Plan records an allowance for loans not expected to be collected which have been recorded as distributions per the Plan's Form 5500. As of December 31, 2021 and 2020, notes receivable from participants is net the allowance for uncollectible loans of \$32,910 and \$25,762, respectively. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses as incurred.

**Contributions:** Contributions from plan participants and the matching contribution from the Company are recorded in the year in which the participant contributions are withheld from amounts paid. Profit sharing contributions are recognized upon authorization and in the year the underlying compensation is recognized under the Plan. All participant and employer contributions are participant directed. Participant contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction in contributions.

**Payment of benefits:** Benefits are recorded when paid.

**Expenses:** Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Administrative expenses include fees related to the administration of notes receivable that are charged directly to the participant's account and certain recordkeeping fees paid by the Plan. Investment related expenses are included in net appreciation in fair value of investments.

#### Note 3. Information Certified and Provided by Fidelity Management Trust Company (Fidelity) (Trustee)

The following is a summary of the Plan's asset information as of December 31, 2021 and 2020, and for the year ended December 31, 2021, included in the Plan's financial statements and supplemental schedule that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information that appears throughout the financial statements and supplemental schedule related to the following assets:

	December 31	
	2021	2020
Investments at fair value:		
Mutual funds	\$ 14,481,579	\$ 12,661,413
Common collective trust	467,725	39,260
	<u>\$ 14,949,304</u>	<u>\$ 12,700,673</u>
Notes receivable from participants	\$ 292,359	\$ 255,943

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### **Note 3. Information Certified and Provided by Fidelity Management Trust Company (Fidelity) (Trustee) (Continued)**

The Trustee also certified to the completeness and accuracy of \$1,229,068 of net appreciation in fair value of investments, \$417,822 of interest and dividends and \$15,216 of interest income from notes receivable from participants for the year ended December 31, 2021.

#### **Note 4. Fair Value Measurements**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

**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's or liability's fair value measurement level within the fair value hierarchy is based on the best level of input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

**Mutual funds:** Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

#### Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2021 and 2020:

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 14,481,579	\$ -	\$ -	\$ 14,481,579
Investments measured at NAV (a)				467,725
				<u>\$ 14,949,304</u>

  

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,661,413	\$ -	\$ -	\$ 12,661,413
Investments measured at NAV (a)				39,260
				<u>\$ 12,700,673</u>

(a) In accordance with the Fair Value Measurements topic, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using NAV per share as of December 31, 2021 and 2020:

Investment	Fair Value		Unfunded Commitment	Redemption Frequency	Redemption Notice Period
	2021	2020			
Galliard Retirement Income Fund (b)	<u>\$ 467,725</u>	<u>\$ 39,260</u>	\$ -	Daily	None

(b) The strategy of the fund is to seek safety of principal and consistency of returns while attempting to maintain minimal volatility. The fund is designed for investors seeking more income than money market funds without the price fluctuation of stock or bond funds.

#### Note 5. Related Party and Parties-in-Interest Transactions

Certain plan investments are invested in funds managed by Fidelity. Therefore, these transactions qualify as parties-in-interest transactions. The Plan Sponsor also paid certain administrative expenses of the Plan.

#### Note 6. Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their employer contributions.

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### **Note 7. Tax Status**

Effective April 24, 2017, the Plan adopted a standardized form of a prototype plan sponsored by Fidelity Management and Research Company. The prototype plan has received an opinion letter from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

The Company's management evaluated the Plan's tax positions and concluded that the Plan maintained its tax-exempt status and had taken no uncertain tax positions that require adjustments to the financial statements as of December 31, 2021 and 2020, and for the year ended December 31, 2021. Therefore, no provision or liability for income taxes has been included in the financial statements.

#### **Note 8. Risk and Uncertainties**

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

#### **Note 9. Subsequent Events**

The Plan has evaluated subsequent through March 8, 2023, the date the financial statements were available to be issued.

In December 2021, Community Surgical Supply Inc. was acquired by AdaptHealth. The Plan merged into AdaptHealth 401(k) Profit Sharing Plan and Trust effective June 1, 2022. A transfer out of \$11,923,464 was recorded for the transfer of the Plan to AdaptHealth 401(k) Profit Sharing Plan and Trust on June 1, 2022.

**Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
December 31, 2021**

Employer Identification Number: 21-0736750

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, Maturity Value	Number of Units/Shares	Cost	Current Value
	Mutual funds:			
American Funds	American Century Mid Cap Value Fund	1,695	**	\$ 30,502
American Funds	American Funds New World Fund	819	**	70,377
BlackRock	BlackRock High Yield Bond Portfolio	4,580	**	35,911
Carillon Eagle	Carillon Eagle Mid Cap Growth Fund	3,618	**	356,120
Dimensional Fund Advisors	DFA U.S. Targeted Value Portfolio	94	**	2,847
* Fidelity	Fidelity Diversified International Fund	209	**	10,114
* Fidelity	Fidelity US Bond Index	4,073	**	48,790
* Fidelity	Fidelity 500 Index	1,939	**	320,630
* Fidelity	Fidelity Middle Capital Index	1	**	20
* Fidelity	Fidelity Small Capital Index	1	**	20
* Fidelity	Fidelity International Index	966	**	47,630
Invesco	Invesco Diversified Dividend Fund	1,032	**	20,617
Invesco	Invesco Discovery Fund Class R6	2,332	**	308,400
JPMorgan Chase	JPMorgan Core Bond Fund	3,120	**	36,914
Massachusetts Financial Services	MFS Growth Fund	2,383	**	466,148
Vanguard	Vanguard Institutional Target Retirement 2015 Fund	6,609	**	162,985
Vanguard	Vanguard Institutional Target Retirement 2020 Fund	24,513	**	669,459
Vanguard	Vanguard Institutional Target Retirement 2025 Fund	110,370	**	3,240,453
Vanguard	Vanguard Institutional Target Retirement 2030 Fund	61,182	**	1,875,832
Vanguard	Vanguard Institutional Target Retirement 2035 Fund	91,802	**	2,918,399
Vanguard	Vanguard Institutional Target Retirement 2040 Fund	53,607	**	1,768,505
Vanguard	Vanguard Institutional Target Retirement 2045 Fund	22,120	**	753,624
Vanguard	Vanguard Institutional Target Retirement 2050 Fund	20,805	**	712,768
Vanguard	Vanguard Institutional Target Retirement 2055 Fund	15,442	**	530,445
Vanguard	Vanguard Institutional Target Retirement 2060 Fund	2,357	**	81,305
Vanguard	Vanguard Institutional Target Retirement 2065 Fund	383	**	12,125
Vanguard	Vanguard Institutional Target Retirement Income Fund	26	**	639
				<u>14,481,579</u>
	Collective trust:			
Galliard	Galliard Retirement Income Fund	19,172	**	467,725
	Notes receivable from participants, net:			
* Participants	4.25% – 6.50%; maturing through 2026			<u>292,359</u>
				<u><u>\$ 15,241,663</u></u>

\* Designates party-in-interest.

\*\* All investments are participant-directed; therefore, cost information has not been presented.

# **Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

Financial Report  
December 31, 2021

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## Independent Auditor's Report

Trustee and Plan Administrator  
Community Surgical Supply Inc. 401(K) Profit Sharing Plan & Trust

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the financial statements of Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

**Emphasis of Matter**

As discussed in Note 9 of the financial statements, Community Surgical Supply Inc. was acquired by AdaptHealth in December 2021. The Plan merged into AdaptHealth 401(k) Profit Sharing Plan and Trust effective June 1, 2022. Our opinion has not been modified with respect to this matter.

**Basis for Opinion on the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

**Responsibilities of Management for the 2021 Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

**Auditor's Responsibilities for the Audit of the 2021 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Matters**

### ***2021 Supplemental Schedule Required by ERISA***

The supplemental schedule of assets (held at year end) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

***Auditor's Report on the 2020 Financial Statements***

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 8, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

*RSM US LLP*

Edison, New Jersey  
March 8, 2023

**Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

**Statements of Net Assets Available for Benefits  
December 31, 2021 and 2020**

	2021	2020
<b>Assets</b>		
Investments at fair value	\$ 14,949,304	\$ 12,700,673
Receivables:		
Notes receivable from participants, net	292,359	255,943
Employer contributions	2,662	2,413
Participants contributions	57,946	49,955
<b>Total assets</b>	<b>15,302,271</b>	<b>13,008,984</b>
<b>Liabilities</b>		
Excess contributions payable	-	1,056
<b>Net assets available for benefits</b>	<b>\$ 15,302,271</b>	<b>\$ 13,007,928</b>

See notes to financial statements.

**Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

**Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2021**

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Investment income:	
Net appreciation in fair value of investments	\$ 1,229,068
Interest and dividends	417,822
<b>Net investment income</b>	<u>1,646,890</u>
Interest income on notes receivable from participants	<u>15,216</u>
Contributions:	
Participants	1,639,881
Employer, net of forfeitures	62,380
Rollovers	38,693
<b>Total contributions</b>	<u>1,740,954</u>
Deductions from net assets attributed to:	
Benefits paid to participants	1,018,755
Administrative expenses	89,962
<b>Total deductions</b>	<u>1,108,717</u>
<b>Net increase in net assets available for benefits</b>	2,294,343
Net assets available for benefits:	
Beginning of year	<u>13,007,928</u>
End of year	<u>\$ 15,302,271</u>

See notes to financial statements.

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### Note 1. Description of the Plan

The following description of the Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General:** The Plan is a participant-directed, defined contribution plan covering all employees of Community Surgical Supply Inc. (the Company). The Plan Administrator is responsible for oversight of the Plan, determines the appropriateness of investment offerings and monitors investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Eligibility:** Employees of the Company who have attained the age of 21 and have completed six months of service are eligible to participate in the Plan. Upon eligibility, the participants are automatically enrolled at a deferral rate of 3% on the first day of the following month.

**Contributions:** Participants may contribute up to 92% of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollovers). The Sponsor may make matching contributions at its discretion. The Sponsor's contribution percentage was 5% of the first 15% of elective deferrals during 2021. The Sponsor may also make discretionary profit-sharing contributions to the Plan. There were no profit-sharing contributions for the year ended December 31, 2021. Contributions are subject to certain Internal Revenue Service (IRS) limitations. Effective January 1, 2019, the Plan initiated an escalation program for new employees and active participants who have not suspended deferral contributions. The automatic deferral percentage starts at 3% of compensation and increases annually by 1% to 8% of compensation for employees, unless the participant elects otherwise.

**Investment options:** Upon enrollment in the Plan, participants may direct their contributions in various investment options made by the Plan Administrator in 1% increments. Participants may change their investment options daily.

**Participant accounts:** Each participant's account is credited with the elective salary deferral contributions, company matching contributions, discretionary profit-sharing contributions (if any), and allocations of plan earnings and market value adjustments to plan investments. The participant's account is reduced by withdrawals, losses on investments, administrative expenses that are paid by the Plan, and any forfeitures. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting:** Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in each participant's company matching and discretionary profit-sharing contributions, plus earnings thereon, is based on 1,000 hours of service in a calendar year.

A participant is 100% vested after five years of credited service in accordance with the schedule below, or upon attainment of normal retirement age, or postponed retirement, or upon death or total disability:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1	0%
2	25%
3	50%
4	75%
5	100%

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### Note 1. Description of the Plan (Continued)

**Payment of benefits:** The Plan permits withdrawals when a participant terminates employment, retires or becomes disabled or deceased. In-service withdrawals are also permitted for certain financial hardships or when a participant attains age 59½. Benefits are payable in lump-sum payments with certain exceptions allowed.

**Notes receivable from participants:** Participants may borrow from their accounts a minimum of \$1,000, up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Notes receivable are granted for general purposes and participants may have only one outstanding note at a time. Notes receivable at December 31, 2021 and 2020, bear interest at a rate charged by other lenders for similar types of notes ranging from 4.25% to 6.50% and mature through 2026. Notes receivable are collateralized by the vested balance in the participant's account and have various repayment terms limited to a maximum of 60 months, unless it is for the purchase of a participant's primary residence, in which case the note repayment period may not extend beyond 120 months from the date of the note. Principal and interest are paid ratably through biweekly payroll deductions.

**Forfeitures:** Forfeitures of non-vested accounts may be used to reduce future employer contributions or pay plan expenses. Forfeited non-vested accounts totaled \$14,452 and \$17,026 at December 31, 2021 and 2020, respectively. During 2021, \$9,202 of forfeitures were used to reduce employer-matching contributions or to pay administrative expenses.

#### Note 2. Summary of Significant Accounting Policies

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to make estimates and assumptions that affect reported amounts of net assets available for benefits and changes therein. Actual results may differ from those estimates.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 4 for discussion of fair value measurements.

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

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

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### Note 2. Summary of Significant Accounting Policies (Continued)

**Notes receivable from participants:** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. If a participant ceases to make the scheduled repayments and the Plan Administrator deems the participant to be in default, the participant's note receivable is reduced and a benefit payment is recorded based on the terms of the Plan. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Notes receivable from participants are shown net of allowance for defaulted loans not expected to be collected. The Plan records an allowance for loans not expected to be collected which have been recorded as distributions per the Plan's Form 5500. As of December 31, 2021 and 2020, notes receivable from participants is net the allowance for uncollectible loans of \$32,910 and \$25,762, respectively. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses as incurred.

**Contributions:** Contributions from plan participants and the matching contribution from the Company are recorded in the year in which the participant contributions are withheld from amounts paid. Profit sharing contributions are recognized upon authorization and in the year the underlying compensation is recognized under the Plan. All participant and employer contributions are participant directed. Participant contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction in contributions.

**Payment of benefits:** Benefits are recorded when paid.

**Expenses:** Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Administrative expenses include fees related to the administration of notes receivable that are charged directly to the participant's account and certain recordkeeping fees paid by the Plan. Investment related expenses are included in net appreciation in fair value of investments.

#### Note 3. Information Certified and Provided by Fidelity Management Trust Company (Fidelity) (Trustee)

The following is a summary of the Plan's asset information as of December 31, 2021 and 2020, and for the year ended December 31, 2021, included in the Plan's financial statements and supplemental schedule that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information that appears throughout the financial statements and supplemental schedule related to the following assets:

	December 31	
	2021	2020
Investments at fair value:		
Mutual funds	\$ 14,481,579	\$ 12,661,413
Common collective trust	467,725	39,260
	<u>\$ 14,949,304</u>	<u>\$ 12,700,673</u>
Notes receivable from participants	\$ 292,359	\$ 255,943

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### **Note 3. Information Certified and Provided by Fidelity Management Trust Company (Fidelity) (Trustee) (Continued)**

The Trustee also certified to the completeness and accuracy of \$1,229,068 of net appreciation in fair value of investments, \$417,822 of interest and dividends and \$15,216 of interest income from notes receivable from participants for the year ended December 31, 2021.

#### **Note 4. Fair Value Measurements**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

**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's or liability's fair value measurement level within the fair value hierarchy is based on the best level of input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

**Mutual funds:** Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

#### Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2021 and 2020:

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 14,481,579	\$ -	\$ -	\$ 14,481,579
Investments measured at NAV (a)				467,725
				<u>\$ 14,949,304</u>

  

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,661,413	\$ -	\$ -	\$ 12,661,413
Investments measured at NAV (a)				39,260
				<u>\$ 12,700,673</u>

(a) In accordance with the Fair Value Measurements topic, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using NAV per share as of December 31, 2021 and 2020:

Investment	Fair Value		Unfunded Commitment	Redemption Frequency	Redemption Notice Period
	2021	2020			
Galliard Retirement Income Fund (b)	<u>\$ 467,725</u>	<u>\$ 39,260</u>	\$ -	Daily	None

(b) The strategy of the fund is to seek safety of principal and consistency of returns while attempting to maintain minimal volatility. The fund is designed for investors seeking more income than money market funds without the price fluctuation of stock or bond funds.

#### Note 5. Related Party and Parties-in-Interest Transactions

Certain plan investments are invested in funds managed by Fidelity. Therefore, these transactions qualify as parties-in-interest transactions. The Plan Sponsor also paid certain administrative expenses of the Plan.

#### Note 6. Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their employer contributions.

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### **Note 7. Tax Status**

Effective April 24, 2017, the Plan adopted a standardized form of a prototype plan sponsored by Fidelity Management and Research Company. The prototype plan has received an opinion letter from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

The Company's management evaluated the Plan's tax positions and concluded that the Plan maintained its tax-exempt status and had taken no uncertain tax positions that require adjustments to the financial statements as of December 31, 2021 and 2020, and for the year ended December 31, 2021. Therefore, no provision or liability for income taxes has been included in the financial statements.

#### **Note 8. Risk and Uncertainties**

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

#### **Note 9. Subsequent Events**

The Plan has evaluated subsequent through March 8, 2023, the date the financial statements were available to be issued.

In December 2021, Community Surgical Supply Inc. was acquired by AdaptHealth. The Plan merged into AdaptHealth 401(k) Profit Sharing Plan and Trust effective June 1, 2022. A transfer out of \$11,923,464 was recorded for the transfer of the Plan to AdaptHealth 401(k) Profit Sharing Plan and Trust on June 1, 2022.

**Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
December 31, 2021**

Employer Identification Number: 21-0736750

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, Maturity Value	Number of Units/Shares	Cost	Current Value
	Mutual funds:			
American Funds	American Century Mid Cap Value Fund	1,695	**	\$ 30,502
American Funds	American Funds New World Fund	819	**	70,377
BlackRock	BlackRock High Yield Bond Portfolio	4,580	**	35,911
Carillon Eagle	Carillon Eagle Mid Cap Growth Fund	3,618	**	356,120
Dimensional Fund Advisors	DFA U.S. Targeted Value Portfolio	94	**	2,847
* Fidelity	Fidelity Diversified International Fund	209	**	10,114
* Fidelity	Fidelity US Bond Index	4,073	**	48,790
* Fidelity	Fidelity 500 Index	1,939	**	320,630
* Fidelity	Fidelity Middle Capital Index	1	**	20
* Fidelity	Fidelity Small Capital Index	1	**	20
* Fidelity	Fidelity International Index	966	**	47,630
Invesco	Invesco Diversified Dividend Fund	1,032	**	20,617
Invesco	Invesco Discovery Fund Class R6	2,332	**	308,400
JPMorgan Chase	JPMorgan Core Bond Fund	3,120	**	36,914
Massachusetts Financial Services	MFS Growth Fund	2,383	**	466,148
Vanguard	Vanguard Institutional Target Retirement 2015 Fund	6,609	**	162,985
Vanguard	Vanguard Institutional Target Retirement 2020 Fund	24,513	**	669,459
Vanguard	Vanguard Institutional Target Retirement 2025 Fund	110,370	**	3,240,453
Vanguard	Vanguard Institutional Target Retirement 2030 Fund	61,182	**	1,875,832
Vanguard	Vanguard Institutional Target Retirement 2035 Fund	91,802	**	2,918,399
Vanguard	Vanguard Institutional Target Retirement 2040 Fund	53,607	**	1,768,505
Vanguard	Vanguard Institutional Target Retirement 2045 Fund	22,120	**	753,624
Vanguard	Vanguard Institutional Target Retirement 2050 Fund	20,805	**	712,768
Vanguard	Vanguard Institutional Target Retirement 2055 Fund	15,442	**	530,445
Vanguard	Vanguard Institutional Target Retirement 2060 Fund	2,357	**	81,305
Vanguard	Vanguard Institutional Target Retirement 2065 Fund	383	**	12,125
Vanguard	Vanguard Institutional Target Retirement Income Fund	26	**	639
				<u>14,481,579</u>
	Collective trust:			
Galliard	Galliard Retirement Income Fund	19,172	**	467,725
	Notes receivable from participants, net:			
* Participants	4.25% – 6.50%; maturing through 2026			<u>292,359</u>
				<u><u>\$ 15,241,663</u></u>

\* Designates party-in-interest.

\*\* All investments are participant-directed; therefore, cost information has not been presented.

# **Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

Financial Report  
December 31, 2021

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## Independent Auditor's Report

Trustee and Plan Administrator  
Community Surgical Supply Inc. 401(K) Profit Sharing Plan & Trust

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the financial statements of Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

**Emphasis of Matter**

As discussed in Note 9 of the financial statements, Community Surgical Supply Inc. was acquired by AdaptHealth in December 2021. The Plan merged into AdaptHealth 401(k) Profit Sharing Plan and Trust effective June 1, 2022. Our opinion has not been modified with respect to this matter.

**Basis for Opinion on the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

**Responsibilities of Management for the 2021 Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

**Auditor's Responsibilities for the Audit of the 2021 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Other Matters**

##### ***2021 Supplemental Schedule Required by ERISA***

The supplemental schedule of assets (held at year end) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

***Auditor's Report on the 2020 Financial Statements***

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 8, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

*RSM US LLP*

Edison, New Jersey  
March 8, 2023

**Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

**Statements of Net Assets Available for Benefits  
December 31, 2021 and 2020**

	<b>2021</b>	2020
<b>Assets</b>		
Investments at fair value	<b>\$ 14,949,304</b>	\$ 12,700,673
Receivables:		
Notes receivable from participants, net	<b>292,359</b>	255,943
Employer contributions	<b>2,662</b>	2,413
Participants contributions	<b>57,946</b>	49,955
<b>Total assets</b>	<b>15,302,271</b>	13,008,984
<b>Liabilities</b>		
Excess contributions payable	-	1,056
<b>Net assets available for benefits</b>	<b>\$ 15,302,271</b>	\$ 13,007,928

See notes to financial statements.

**Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

**Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2021**

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Investment income:	
Net appreciation in fair value of investments	\$ 1,229,068
Interest and dividends	417,822
<b>Net investment income</b>	<u>1,646,890</u>
Interest income on notes receivable from participants	<u>15,216</u>
Contributions:	
Participants	1,639,881
Employer, net of forfeitures	62,380
Rollovers	38,693
<b>Total contributions</b>	<u>1,740,954</u>
Deductions from net assets attributed to:	
Benefits paid to participants	1,018,755
Administrative expenses	89,962
<b>Total deductions</b>	<u>1,108,717</u>
<b>Net increase in net assets available for benefits</b>	2,294,343
Net assets available for benefits:	
Beginning of year	<u>13,007,928</u>
End of year	<u>\$ 15,302,271</u>

See notes to financial statements.

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### Note 1. Description of the Plan

The following description of the Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General:** The Plan is a participant-directed, defined contribution plan covering all employees of Community Surgical Supply Inc. (the Company). The Plan Administrator is responsible for oversight of the Plan, determines the appropriateness of investment offerings and monitors investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Eligibility:** Employees of the Company who have attained the age of 21 and have completed six months of service are eligible to participate in the Plan. Upon eligibility, the participants are automatically enrolled at a deferral rate of 3% on the first day of the following month.

**Contributions:** Participants may contribute up to 92% of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollovers). The Sponsor may make matching contributions at its discretion. The Sponsor's contribution percentage was 5% of the first 15% of elective deferrals during 2021. The Sponsor may also make discretionary profit-sharing contributions to the Plan. There were no profit-sharing contributions for the year ended December 31, 2021. Contributions are subject to certain Internal Revenue Service (IRS) limitations. Effective January 1, 2019, the Plan initiated an escalation program for new employees and active participants who have not suspended deferral contributions. The automatic deferral percentage starts at 3% of compensation and increases annually by 1% to 8% of compensation for employees, unless the participant elects otherwise.

**Investment options:** Upon enrollment in the Plan, participants may direct their contributions in various investment options made by the Plan Administrator in 1% increments. Participants may change their investment options daily.

**Participant accounts:** Each participant's account is credited with the elective salary deferral contributions, company matching contributions, discretionary profit-sharing contributions (if any), and allocations of plan earnings and market value adjustments to plan investments. The participant's account is reduced by withdrawals, losses on investments, administrative expenses that are paid by the Plan, and any forfeitures. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting:** Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in each participant's company matching and discretionary profit-sharing contributions, plus earnings thereon, is based on 1,000 hours of service in a calendar year.

A participant is 100% vested after five years of credited service in accordance with the schedule below, or upon attainment of normal retirement age, or postponed retirement, or upon death or total disability:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1	0%
2	25%
3	50%
4	75%
5	100%

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### Note 1. Description of the Plan (Continued)

**Payment of benefits:** The Plan permits withdrawals when a participant terminates employment, retires or becomes disabled or deceased. In-service withdrawals are also permitted for certain financial hardships or when a participant attains age 59½. Benefits are payable in lump-sum payments with certain exceptions allowed.

**Notes receivable from participants:** Participants may borrow from their accounts a minimum of \$1,000, up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Notes receivable are granted for general purposes and participants may have only one outstanding note at a time. Notes receivable at December 31, 2021 and 2020, bear interest at a rate charged by other lenders for similar types of notes ranging from 4.25% to 6.50% and mature through 2026. Notes receivable are collateralized by the vested balance in the participant's account and have various repayment terms limited to a maximum of 60 months, unless it is for the purchase of a participant's primary residence, in which case the note repayment period may not extend beyond 120 months from the date of the note. Principal and interest are paid ratably through biweekly payroll deductions.

**Forfeitures:** Forfeitures of non-vested accounts may be used to reduce future employer contributions or pay plan expenses. Forfeited non-vested accounts totaled \$14,452 and \$17,026 at December 31, 2021 and 2020, respectively. During 2021, \$9,202 of forfeitures were used to reduce employer-matching contributions or to pay administrative expenses.

#### Note 2. Summary of Significant Accounting Policies

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to make estimates and assumptions that affect reported amounts of net assets available for benefits and changes therein. Actual results may differ from those estimates.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 4 for discussion of fair value measurements.

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

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

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### Note 2. Summary of Significant Accounting Policies (Continued)

**Notes receivable from participants:** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. If a participant ceases to make the scheduled repayments and the Plan Administrator deems the participant to be in default, the participant's note receivable is reduced and a benefit payment is recorded based on the terms of the Plan. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Notes receivable from participants are shown net of allowance for defaulted loans not expected to be collected. The Plan records an allowance for loans not expected to be collected which have been recorded as distributions per the Plan's Form 5500. As of December 31, 2021 and 2020, notes receivable from participants is net the allowance for uncollectible loans of \$32,910 and \$25,762, respectively. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses as incurred.

**Contributions:** Contributions from plan participants and the matching contribution from the Company are recorded in the year in which the participant contributions are withheld from amounts paid. Profit sharing contributions are recognized upon authorization and in the year the underlying compensation is recognized under the Plan. All participant and employer contributions are participant directed. Participant contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction in contributions.

**Payment of benefits:** Benefits are recorded when paid.

**Expenses:** Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Administrative expenses include fees related to the administration of notes receivable that are charged directly to the participant's account and certain recordkeeping fees paid by the Plan. Investment related expenses are included in net appreciation in fair value of investments.

#### Note 3. Information Certified and Provided by Fidelity Management Trust Company (Fidelity) (Trustee)

The following is a summary of the Plan's asset information as of December 31, 2021 and 2020, and for the year ended December 31, 2021, included in the Plan's financial statements and supplemental schedule that was prepared by or derived from information provided by the trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information that appears throughout the financial statements and supplemental schedule related to the following assets:

	December 31	
	2021	2020
Investments at fair value:		
Mutual funds	\$ 14,481,579	\$ 12,661,413
Common collective trust	467,725	39,260
	<u>\$ 14,949,304</u>	<u>\$ 12,700,673</u>
Notes receivable from participants	\$ 292,359	\$ 255,943

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### **Note 3. Information Certified and Provided by Fidelity Management Trust Company (Fidelity) (Trustee) (Continued)**

The Trustee also certified to the completeness and accuracy of \$1,229,068 of net appreciation in fair value of investments, \$417,822 of interest and dividends and \$15,216 of interest income from notes receivable from participants for the year ended December 31, 2021.

#### **Note 4. Fair Value Measurements**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

**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's or liability's fair value measurement level within the fair value hierarchy is based on the best level of input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

**Mutual funds:** Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

#### Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2021 and 2020:

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 14,481,579	\$ -	\$ -	\$ 14,481,579
Investments measured at NAV (a)				467,725
				<u>\$ 14,949,304</u>

  

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,661,413	\$ -	\$ -	\$ 12,661,413
Investments measured at NAV (a)				39,260
				<u>\$ 12,700,673</u>

(a) In accordance with the Fair Value Measurements topic, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using NAV per share as of December 31, 2021 and 2020:

Investment	Fair Value		Unfunded Commitment	Redemption Frequency	Redemption Notice Period
	2021	2020			
Galliard Retirement Income Fund (b)	<u>\$ 467,725</u>	<u>\$ 39,260</u>	\$ -	Daily	None

(b) The strategy of the fund is to seek safety of principal and consistency of returns while attempting to maintain minimal volatility. The fund is designed for investors seeking more income than money market funds without the price fluctuation of stock or bond funds.

#### Note 5. Related Party and Parties-in-Interest Transactions

Certain plan investments are invested in funds managed by Fidelity. Therefore, these transactions qualify as parties-in-interest transactions. The Plan Sponsor also paid certain administrative expenses of the Plan.

#### Note 6. Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their employer contributions.

## Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust

### Notes to Financial Statements

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#### **Note 7. Tax Status**

Effective April 24, 2017, the Plan adopted a standardized form of a prototype plan sponsored by Fidelity Management and Research Company. The prototype plan has received an opinion letter from the IRS as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

The Company's management evaluated the Plan's tax positions and concluded that the Plan maintained its tax-exempt status and had taken no uncertain tax positions that require adjustments to the financial statements as of December 31, 2021 and 2020, and for the year ended December 31, 2021. Therefore, no provision or liability for income taxes has been included in the financial statements.

#### **Note 8. Risk and Uncertainties**

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

#### **Note 9. Subsequent Events**

The Plan has evaluated subsequent through March 8, 2023, the date the financial statements were available to be issued.

In December 2021, Community Surgical Supply Inc. was acquired by AdaptHealth. The Plan merged into AdaptHealth 401(k) Profit Sharing Plan and Trust effective June 1, 2022. A transfer out of \$11,923,464 was recorded for the transfer of the Plan to AdaptHealth 401(k) Profit Sharing Plan and Trust on June 1, 2022.

**Community Surgical Supply Inc. 401(k) Profit Sharing Plan & Trust**

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
December 31, 2021**

Employer Identification Number: 21-0736750

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, Maturity Value	Number of Units/Shares	Cost	Current Value
	Mutual funds:			
American Funds	American Century Mid Cap Value Fund	1,695	**	\$ 30,502
American Funds	American Funds New World Fund	819	**	70,377
BlackRock	BlackRock High Yield Bond Portfolio	4,580	**	35,911
Carillon Eagle	Carillon Eagle Mid Cap Growth Fund	3,618	**	356,120
Dimensional Fund Advisors	DFA U.S. Targeted Value Portfolio	94	**	2,847
* Fidelity	Fidelity Diversified International Fund	209	**	10,114
* Fidelity	Fidelity US Bond Index	4,073	**	48,790
* Fidelity	Fidelity 500 Index	1,939	**	320,630
* Fidelity	Fidelity Middle Capital Index	1	**	20
* Fidelity	Fidelity Small Capital Index	1	**	20
* Fidelity	Fidelity International Index	966	**	47,630
Invesco	Invesco Diversified Dividend Fund	1,032	**	20,617
Invesco	Invesco Discovery Fund Class R6	2,332	**	308,400
JPMorgan Chase	JPMorgan Core Bond Fund	3,120	**	36,914
Massachusetts Financial Services	MFS Growth Fund	2,383	**	466,148
Vanguard	Vanguard Institutional Target Retirement 2015 Fund	6,609	**	162,985
Vanguard	Vanguard Institutional Target Retirement 2020 Fund	24,513	**	669,459
Vanguard	Vanguard Institutional Target Retirement 2025 Fund	110,370	**	3,240,453
Vanguard	Vanguard Institutional Target Retirement 2030 Fund	61,182	**	1,875,832
Vanguard	Vanguard Institutional Target Retirement 2035 Fund	91,802	**	2,918,399
Vanguard	Vanguard Institutional Target Retirement 2040 Fund	53,607	**	1,768,505
Vanguard	Vanguard Institutional Target Retirement 2045 Fund	22,120	**	753,624
Vanguard	Vanguard Institutional Target Retirement 2050 Fund	20,805	**	712,768
Vanguard	Vanguard Institutional Target Retirement 2055 Fund	15,442	**	530,445
Vanguard	Vanguard Institutional Target Retirement 2060 Fund	2,357	**	81,305
Vanguard	Vanguard Institutional Target Retirement 2065 Fund	383	**	12,125
Vanguard	Vanguard Institutional Target Retirement Income Fund	26	**	639
				<u>14,481,579</u>
	Collective trust:			
Galliard	Galliard Retirement Income Fund	19,172	**	467,725
	Notes receivable from participants, net:			
* Participants	4.25% – 6.50%; maturing through 2026			<u>292,359</u>
				<u><u>\$ 15,241,663</u></u>

\* Designates party-in-interest.

\*\* All investments are participant-directed; therefore, cost information has not been presented.