

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan 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). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan DAILY MANAGEMENT 401(K) PROFIT SHARING PLAN	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 01/01/1997
2a	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) DAILY MANAGEMENT 401(K) PROFIT SHARING PLAN 16461 RACQUET CLUB ROAD FORT LAUDERDALE, FL 33326	2b	Employer Identification Number (EIN) 59-2242825
		2c	Plan Sponsor's telephone number 954-217-9490
		2d	Business code (see instructions) 531310

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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2023	BEATRIZ GIRALDO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 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: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 647
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 602
a(2) Total number of active participants at the end of the plan year		6a(2) 553
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 94
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 647
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 648
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 340
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☐ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

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

11c Enter the Receipt Confirmation Code for the 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 _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 12/31/2022		
A Name of plan DAILY MANAGEMENT 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 DAILY MANAGEMENT 401(K) PROFIT SHARING PLAN	D Employer Identification Number (EIN) 59-2242825	

Part I	Service Provider Information (see instructions)
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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
ALLIANCEBERNSTEIN L.P.
13-4064930

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
AMERICAN CENTURY INVESTMENT SERVICE
44-0640487

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
AMERICAN FUNDS DISTRIBUTORS, INC
95-2769620

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
BLACKROCK INVESTMENTS, INC.
23-2784752

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

COHEN & STEERS CAPITAL MANAGEMENT

280 PARK AVENUE - 10TH FLOOR
NEW YORK, NY 10017

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

DELAWARE INVESTMENTS

2005 MARKET STREET
PHILADELPHIA, PA 19103

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

GUGGENHEIM INVESTMENTS

330 MADISON AVE
NEW YORK, NY 10017

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

J. P. MORGAN INVESTMENTS MANAGEMENT

13-3200244

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

LEGG MASON INVESTOR SERVICES, LLC

100 INTERNATIONAL DRIVE
BALTIMORE, MD 21202

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

MFS FUND DISTRIBUTORS, INC.

04-2747644

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

TOUCHSTONE SECURITIES, INC

303 BROADWAY
SUITE 1100
CINCINNATI, OH 45202

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

VANGUARD

455 DEVON PARK DRIVE
WAYNE, PA 19087

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)

ADP, INC.

13-3036745

(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 50 15 64	RECORD KEEPER	49373	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☒

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

MERRILL LYNCH PIERCE FENNER & SMITH

13-5674085

(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?
15 17 50 16 70	INVESTMENT ADVISOR	32900	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☒

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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
ADP BROKER-DEALER	99	
(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.	
(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.

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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>DAILY MANAGEMENT 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DAILY MANAGEMENT 401(K) PROFIT SHARING PLAN</u>	D Employer Identification Number (EIN) <u>59-2242825</u>	

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
a Total noninterest-bearing cash.....		1a	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	431976514564
(2) U.S. Government securities		1c(2)	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	
(B) All other		1c(3)(B)	
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	
(B) Common.....		1c(4)(B)	
(5) Partnership/joint venture interests		1c(5)	
(6) Real estate (other than employer real property)		1c(6)	
(7) Loans (other than to participants).....		1c(7)	
(8) Participant loans.....		1c(8)	523226424106
(9) Value of interest in common/collective trusts.....		1c(9)	
(10) Value of interest in pooled separate accounts		1c(10)	
(11) Value of interest in master trust investment accounts.....		1c(11)	
(12) Value of interest in 103-12 investment entities		1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13)	119612809802682
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	12916482	10741352

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	12916482	10741352
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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
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	492328	
(B) Participants	2a(1)(B)	943547	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1435875
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	24618	
(F) Other	2b(1)(F)	184	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		24802
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	442876	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		442876
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(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)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		-2283473
d Total income. Add all income amounts in column (b) and enter total	2d		-379920
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1686141	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1686141
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		26793
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	82276	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		82276
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1795210
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2175130
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ 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: LAPADULA CARLSON & CO.

(2) EIN: 65-0292391

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
4a		X	

	Yes	No	Amount
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.)			
4b		X	
c 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.)			
4c		X	
d 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.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g 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?			
4g		X	
h 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?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j 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.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n 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.			
4n			

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

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

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

5c 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 _____.

**DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
TOGETHER WITH INDEPENDENT AUDITORS' REPORT**

LAPADULA CARLSON+CO.
CERTIFIED PUBLIC ACCOUNTANTS

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

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INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator of
Daily Management, Inc. 401(k) Profit Sharing Plan
Ft. Lauderdale, Florida

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed the audits of the financial statements of **Daily Management, Inc. 401(k) Profit Sharing Plan** (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 statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor ("DOL")'s Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits 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 Reliance Trust Company as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section –

- the amounts and disclosures in the 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 ("United States").
- the information in the 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 meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States, 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 for one year after the date the financial statements are 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 auditors' 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 auditing standards generally accepted in the United States 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 auditing standards generally accepted in the United States, 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.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

- 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 audits 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 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 accounting principles generally accepted in the United States.

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 accounting principles generally accepted in the United States.

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 audits.

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) 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 of assets (held at end of year), agreed to or derived from the certified investment information, has not been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. 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.

Other Matter - Supplemental Schedule Required by ERISA (continued)

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, is 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).

LaPadula, Carlson + Co.

Coral Gables, Florida
October 11, 2023

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2022 AND 2021

ASSETS		
	<u>2022</u>	<u>2021</u>
INVESTMENTS , at fair value	\$ 10,317,246	\$ 12,393,256
RECEIVABLES , notes receivables from participants	<u>424,106</u>	<u>523,226</u>
Total assets	<u>10,741,352</u>	<u>12,916,482</u>
LIABILITIES AND NET ASSETS		
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 10,741,352</u></u>	<u><u>\$ 12,916,482</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
ADDITIONS:		
Contributions -		
Participants	\$ 943,547	\$ 862,753
Employers	492,328	471,416
Total contributions	<u>1,435,875</u>	<u>1,334,169</u>
Investment (loss) income -		
Net (depreciation) appreciation in fair value	(2,283,473)	774,162
Dividend and interest income	442,876	655,386
Net investment (loss) income	<u>(1,840,597)</u>	<u>1,429,548</u>
Interest on notes receivable from participants	24,802	35,698
Total (deductions) additions	<u>(379,920)</u>	<u>2,799,415</u>
DEDUCTIONS:		
Benefits paid to participants	1,686,141	1,142,537
Deemed distributions of participant loans	26,793	7,192
Administrative expenses	82,276	79,838
Total deductions	<u>1,795,210</u>	<u>1,229,567</u>
(Decrease) increase in net assets available for benefits	(2,175,130)	1,569,848
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	12,916,482	11,346,634
End of year	<u><u>\$ 10,741,352</u></u>	<u><u>\$ 12,916,482</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

(1) DESCRIPTION OF THE PLAN

The following description of **Daily Management, Inc. 401(k) Profit Sharing Plan** (the “Plan”) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan adopted by Daily Management, Inc. (“Company”, “Employer” or “Plan Administrator”), to provide eligible employees with special incentives for retirement savings. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended and to certain provisions of the Internal Revenue Code of 1986 (“IRC”), as amended.

The Plan was created effective January 1, 1997, and was amended and restated on October 1, 2010. The Plan Administrator appointed Reliance Trust Company (“Reliance”) as the Trustee and asset custodian and appointed Automatic Data Processing, Inc. (“ADP”) as the record keeper of the Plan.

Eligibility

Employees 18 years of age or older who completed one year of service with 1,000 hours of service, excluding union and non-resident alien employees, are eligible to participate in the Plan for both salary deferral contributions and for employer discretionary matching. Employees will be eligible to participate in the Plan on January 1, the first day of the Plan year immediately following completion of the eligibility requirements.

Contributions

Participants direct the investment of their contributions into various investment options offered by the Plan. A participant can contribute up to 86% of his/her total pre-tax compensation limited by the IRC to \$20,500 and \$19,500 for 2022 and 2021, respectively. Amounts contributed in excess of the maximum permitted by the IRC are refunded to the respective participant. Additionally, participants are eligible to designate some or all of their contributions as a Roth contribution.

Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions limited by the IRC to \$6,500 for 2022 and 2021, respectively. Participants may also contribute amounts representing distributions from other qualified defined contribution plans.

The Employer matches 100% of deferral contributions and up to a maximum of 4% of a participant’s total eligible compensation. Matching Employer contributions during the years ended December 31, 2022 and 2021 amounted to \$492,328 and \$471,416, respectively.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(1) DESCRIPTION OF THE PLAN (CONTINUED)

Individual participant accounts

A separate individual account is established for each individual participant. Each participant's account is credited with the participant's contributions, employer matching contributions, and an allocation of the investment results. Participant's share in the expenses of the Plan based on the ratio of each participant's daily plan balance less withdrawals and distributions. Investment income or loss includes interest, realized gains or losses on sale of investments and the net change in unrealized appreciation or (depreciation) of investments. All dividends from investments are immediately reinvested.

Vesting

Participants are immediately fully vested in their contributions and income (or loss) allocations. Participants vest in employer matching contributions and income or loss based on the number of years of completed service.

The vested interest in employer matching contributions, if any, is based on vesting years of service as outlined in the following schedule. Participants will always be 100% vested upon their normal retirement age, death or disability.

<u>Years of Service</u>	<u>Vested Interest</u>
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years and over	100%

Participants should refer to the Summary Plan Description for complete detail.

Notes receivable from participants (Participant loans)

The Plan allows participants to borrow from their account balances. The minimum amount for a loan is \$500 with a maximum of the lesser of \$50,000 or one-half of the participant's vested interest in the Plan. The maximum loan term is five years, unless the loan is for the purchase of the principal residence of the participant, in which case the maximum term is thirty years. The loans' rates of interest are fixed based on two points over the prime rate. Principal and interest are paid ratably through payroll deductions. The current loan balances as of December 31, 2022 and 2021 amounted to \$424,106 and \$523,226, respectively.

Notes receivable from participants are recorded at their unpaid principal balance plus accrued but unpaid interest. Delinquent loans are recorded as deemed distributions in accordance with the Plan Document.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(1) DESCRIPTION OF THE PLAN (CONTINUED)

Payment of benefits

Withdrawals under the Plan are allowed for in-service withdrawals, termination of employment, hardships, disability or retirement. Distributions may also be made to a named beneficiary in the event of a participant's death.

Hardship withdrawals

A participant may elect to withdraw from their account balances, provided the participant does not reduce their account balance to less than \$100, if the withdrawal is necessitated by one or more of the following qualifying hardships:

- Medical expenses of the participant or a member of their immediate family for which reimbursement has not been made and will not be available from any other source
- Purchase of a principal residence by the participant
- To prevent eviction from a participant's principal residence or foreclosure of the mortgage
- Post-secondary education of the participant or a member of his/her immediate family at an accredited institution of higher learning for a 12 month period
- For payment of burial expenses of a participant's spouse, children or dependents
- Expenses to repair damages to participant's principal residence that would qualify for the casualty deduction under IRC §165.

Hardship withdrawals may be made only if there are no other resources available to the participant to meet the need occasioning the hardship.

Rollovers

The Plan enables employees to contribute assets that were held by a previous employer plan, provided they meet the requirements of the Internal Revenue Service ("IRS").

Forfeitures

Forfeitures result when participants terminate employment before becoming fully vested in employer contributions, if any. The Plan may allocate participant forfeitures to reduce employer matching contributions for the Plan year in which the forfeiture occurs or for the payment of administrative expenses.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(1) DESCRIPTION OF THE PLAN (CONTINUED)

Investment options

Participants are able to direct their contributions and any related earnings into a money market fund or several mutual funds that are available throughout the year. Participants may change their investment election at any time.

Plan termination

Although the Company has not expressed any intent to do so, it has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of the Plan and ERISA. In the event the Plan terminates, the interest of each participating employee in the Plan shall be fully vested and such termination shall not reduce the interest of any participating employee or their beneficiaries accrued under the Plan up to the date of such termination.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Plan is presented to assist in understanding the Plan's financial statements. The financial statements and notes are representations of the Plan's management, who are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America ("United States") and have been consistently applied in the preparation of the accompanying financial statements.

Use of estimates

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

Plan expenses

Professional service fees for legal, accounting and other professional services rendered to the Plan during the years ended December 31, 2022 and 2021 were paid by the Plan or the Plan Administrator on behalf of the Plan. These fees were based on customary and reasonable rates for such services.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Valuation of investments and income recognition

Shares of mutual funds are valued at the net asset value (“NAV”) of shares held by the Plan at year-end as determined by quotations obtained from national security exchanges.

The difference between current value and the value as of the end of the prior year as well as the difference between the proceeds and the average cost of the investments sold are presented in the accompanying statements of changes in net assets available for benefits as net (depreciation) appreciation in fair value of investments.

Payment of benefits

Benefits are recorded when paid.

Transactions with parties-in-interest

Plan assets may include investment in funds managed by Reliance. Reliance is the custodian and trustee as defined by the Plan and therefore, these transactions would qualify as an exempt party-in-interest transaction under ERISA.

Notes receivable from participants are considered to be party-in-interest because they are transacted with Plan participants.

The Plan pays various fees to the record keeper and other administrative fees including third-party administration fees and investment advisory fees. These are party in interest transactions.

Income taxes

The underlying Standardized Prototype Plan has received an opinion letter from the IRS, stating that the form of the underlying prototype document is qualified under Section 401(a) of the IRC and any employer adopting this form of the plan will be considered to have a plan qualified under the IRC. The Plan has been modified since receiving the opinion letter; however, the Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC. Accordingly, the Plan continues to be qualified, therefore, no provision for income taxes is considered necessary.

Accounting principles generally accepted in the United States require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or financial statement disclosure. The Plan is subject to routine audits by taxing jurisdictions until the applicable statute of limitations expires; however, there are currently no audits for any tax periods in progress.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reclassification

Certain 2021 amounts have been reclassified to conform to the 2022 presentation.

(3) RISK AND UNCERTAINTIES

Financial instruments, which potentially expose the Plan to concentrations of credit risk, consist of a money market fund and several mutual funds, which, inherent in the fair market value determination, include the risk factor of credit worthiness of each individual security underlying the investment. These funds invest in equities and fixed income securities, which in general, are exposed to various risks, such as interest, credit, and overall market volatility. 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 that such changes could materially affect the amounts reported in the financial statements and participant account balances.

The Plan's exposure to certain concentrations of risk is mitigated by the diversification of investments across a variety of participant-directed fund elections. Additionally, the investments within each participant-directed fund are further diversified into a variety of financial instruments.

(4) INVESTMENTS

The Plan's investments are managed by Reliance Trust Company.

The Plan's investments (including investments bought, sold, and held during the year) (depreciated) appreciated (\$2,283,473) and \$774,162 during the years ended December 31, 2022 and 2021, respectively. Interest and dividend income for the years ended December 31, 2022 and 2021 amounted to \$442,876 and \$655,386, respectively.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(5) FAIR VALUE MEASUREMENT

The Plan adopted the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 820, *Fair Value Measurements and Disclosures*, which provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC Topic 820 are described as follows:

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs to the valuation methodology include:
 - quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability; and
 - inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the assets or liabilities have 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 assets or liabilities fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Money market fund – The value is calculated using a pricing model, which maximizes the use of observable inputs for similar securities.

Mutual funds – The value is calculated at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the United States Securities and Exchange Commission. The funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(5) FAIR VALUE MEASUREMENT (CONTINUED)

The preceding methods may produce a fair value calculation that is not necessarily indicative of the net realizable value or reflective of future values. While the managers believe their valuation methods are appropriate and consistent with other market participants, the use of different methodologies to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with these securities.

The following tables set forth by levels, within the fair value hierarchy, the balances of investments measured at fair value on a recurring basis as of December 31, 2022 and 2021:

Description	2022			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ -	\$ 514,564	\$ -	\$ 514,564
Mutual funds	9,802,682	-	-	9,802,682
Total investments	<u>\$ 9,802,682</u>	<u>\$ 514,564</u>	<u>\$ -</u>	<u>\$ 10,317,246</u>

Description	2021			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ -	\$ 431,976	\$ -	\$ 431,976
Mutual funds	11,961,280	-	-	11,961,280
Total investments	<u>\$ 11,961,280</u>	<u>\$ 431,976</u>	<u>\$ -</u>	<u>\$ 12,393,256</u>

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Plan Administrator has evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2022 and 2021, there were no significant transfers in or out of levels 1, 2 or 3.

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

(6) INFORMATION CERTIFIED BY THE TRUSTEE

The Plan Administrator elected a method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Accordingly, Reliance, the trustee and asset custodian has certified to the completeness and accuracy of:

- Investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021
- Investment income reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022 and 2021
- Investments reflected on the supplemental schedule of assets (held at end of year)

(7) RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of investments per the financial statements to investments per Form 5500 as of December 31, 2022 and 2021:

	2022	2021
Investments per the financial statements	\$ 10,317,246	\$ 12,393,256
Notes receivable from participants (participant loans)	424,106	523,226
Investments per Form 5500	<u>\$ 10,741,352</u>	<u>\$ 12,916,482</u>

(8) SUBSEQUENT EVENTS

In accordance with FASB ASC Topic 855 *Subsequent Events*, the Plan has evaluated events that have occurred through October 11, 2023, which is the date these financial statements were available to be issued. There were no material events noted during this period that would impact the results reflected in these financial statements.

SUPPLEMENTAL SCHEDULE

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

ASSETS (HELD AT END OF YEAR) – SCHEDULE H, LINE 4i – FORM 5500

AS OF DECEMBER 31, 2022

EIN: 59-2242825

(b) Identity of issue, borrower lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity	(e) Current value
MUTUAL FUNDS:		
AB GLOBAL BOND Z	32,428 UNITS - MUTUAL FUND	\$ 217,913
AB HIGH INCOME Z	57,434 UNITS - MUTUAL FUND	375,045
AB TOTAL RETURN BOND ADVISOR	77,561 UNITS - MUTUAL FUND	718,988
AMC EMERGING MKTS - R6	1,284 UNITS - MUTUAL FUND	12,682
AMC INRETIREMENT PORT R6	1,514 UNITS - MUTUAL FUND	13,157
AMC ONE CHOICE 2025 PORT R6	15,032 UNITS - MUTUAL FUND	134,388
AMC ONE CHOICE 2030 PORT R6	5,077 UNITS - MUTUAL FUND	49,753
AMC ONE CHOICE 2035 PORT R6	6,185 UNITS - MUTUAL FUND	55,847
AMC ONE CHOICE 2040 PORT R6	13,862 UNITS - MUTUAL FUND	138,621
AMC ONE CHOICE 2045 PORT R6	1,931 UNITS - MUTUAL FUND	17,402
AMC ONE CHOICE 2050 PORT R6	6,741 UNITS - MUTUAL FUND	71,592
AMC ONE CHOICE 2055 PORT R6	2,397 UNITS - MUTUAL FUND	26,778
AMC ONE CHOICE 2060 PORT R6	1,899 UNITS - MUTUAL FUND	23,646
AMERICAN CENTURY MID CAP VAL R6	23,747 UNITS - MUTUAL FUND	366,649
AMF GLOBAL BALANCED FUND - R6	40,295 UNITS - MUTUAL FUND	1,309,588
CLEARBRIDGE LARGE CAP GR IS	14,926 UNITS - MUTUAL FUND	697,333
CLEARBRIDGE SMALL CAP GR IS	7,448 UNITS - MUTUAL FUND	277,960
COHEN & STEERS REAL EST SEC Z	586 UNITS - MUTUAL FUND	8,892
DELAWARE SMALL CAP VALUE R6	5,362 UNITS - MUTUAL FUND	367,801
GUGGENHEIM TOTAL RETURN BOND INDEX K	2,137 UNITS - MUTUAL FUND	49,597
ISHARES MSCI TOTAL EAF INTL INDEX K	149 UNITS - MUTUAL FUND	1,976
ISHARES MSCI TOTAL INTL INDEX K	430 UNITS - MUTUAL FUND	3,806
ISHARES RUSSELL 2000 SM CAP K	2,889 UNITS - MUTUAL FUND	58,476
ISHARES RUSSELL MIDCAP INDEX K	2,510 UNITS - MUTUAL FUND	30,221
ISHARES S&P 500 INDEX K	2,175 UNITS - MUTUAL FUND	978,606
ISHARES US AGGREGATE BOND INDEX K	3,845 UNITS - MUTUAL FUND	34,216
JPMORGAN GOV BOND R6	56,696 UNITS - MUTUAL FUND	532,374
MFS INTL DIVERSIFICATION R6	17,878 UNITS - MUTUAL FUND	361,855
MFS VALUE R6	25,642 UNITS - MUTUAL FUND	1,216,693
TOUCHSTONE MID CAP GROWTH IS	17,432 UNITS - MUTUAL FUND	512,673
VAN LIFESTRAT CONSERV GR - INV	21,815 UNITS - MUTUAL FUND	416,228
VAN LS INCOME - INV	1,214 UNITS - MUTUAL FUND	17,374
VANGUARD LIFESTRATEGY MOD GROW	25,676 UNITS - MUTUAL FUND	704,552
	Total mutual funds	9,802,682
MONEY MARKET FUND,		
VANGUARD FEDERAL MM INV	514,564 SHARES - MONEY MARKET FUND	514,564
	Total investments	10,317,246
PARTICIPANT LOANS		
		424,106
	Total investments per 5500	\$ 10,741,352

Note: Cost information has not been included as all investments are participant directed
This schedule was prepared from data obtained and certified by Reliance Trust Company.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS SCHEDULE.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2022****This Form is Open to Public Inspection****Part I Annual Report Identification Information**

For calendar plan year 2022 or fiscal plan year beginning and ending

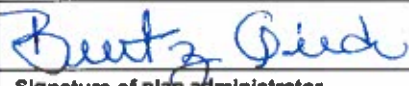
- A** This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- ☒ a single-employer plan ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report ☐ the final return/report
- ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here ▶ ☐
- D** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
- ☐ special extension (enter description) _____
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ▶ ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan Daily Management 401(k) Profit Sharing Plan	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 1/1/1997
2a 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) Daily Management 401(k) Profit Sharing Plan 16461 Racquet Club Road Fort Lauderdale FL 33326 16461 Racquet Club Road Fort Lauderdale FL 33326	2b Employer Identification Number (EIN) 59-2242825 2c Plan Sponsor's telephone number (954) 217-9490 2d Business code (see instructions) 531310

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.

SIGN HERE		10/12/2023	BEATRIZ GIRALDO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	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

DAILY MANAGEMENT, INC. 401(k) PROFIT SHARING PLAN

ASSETS (HELD AT END OF YEAR) – SCHEDULE H, LINE 4i – FORM 5500

AS OF DECEMBER 31, 2022

EIN: 59-2242825

(b) Identity of issue, borrower lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity	(e) Current value
MUTUAL FUNDS:		
AB GLOBAL BOND Z	32,428 UNITS - MUTUAL FUND	\$ 217,913
AB HIGH INCOME Z	57,434 UNITS - MUTUAL FUND	375,045
AB TOTAL RETURN BOND ADVISOR	77,561 UNITS - MUTUAL FUND	718,988
AMC EMERGING MKTS - R6	1,284 UNITS - MUTUAL FUND	12,682
AMC INRETIREMENT PORT R6	1,514 UNITS - MUTUAL FUND	13,157
AMC ONE CHOICE 2025 PORT R6	15,032 UNITS - MUTUAL FUND	134,388
AMC ONE CHOICE 2030 PORT R6	5,077 UNITS - MUTUAL FUND	49,753
AMC ONE CHOICE 2035 PORT R6	6,185 UNITS - MUTUAL FUND	55,847
AMC ONE CHOICE 2040 PORT R6	13,862 UNITS - MUTUAL FUND	138,621
AMC ONE CHOICE 2045 PORT R6	1,931 UNITS - MUTUAL FUND	17,402
AMC ONE CHOICE 2050 PORT R6	6,741 UNITS - MUTUAL FUND	71,592
AMC ONE CHOICE 2055 PORT R6	2,397 UNITS - MUTUAL FUND	26,778
AMC ONE CHOICE 2060 PORT R6	1,899 UNITS - MUTUAL FUND	23,646
AMERICAN CENTURY MID CAP VAL R6	23,747 UNITS - MUTUAL FUND	366,649
AMF GLOBAL BALANCED FUND - R6	40,295 UNITS - MUTUAL FUND	1,309,588
CLEARBRIDGE LARGE CAP GR IS	14,926 UNITS - MUTUAL FUND	697,333
CLEARBRIDGE SMALL CAP GR IS	7,448 UNITS - MUTUAL FUND	277,960
COHEN & STEERS REAL EST SEC Z	586 UNITS - MUTUAL FUND	8,892
DELAWARE SMALL CAP VALUE R6	5,362 UNITS - MUTUAL FUND	367,801
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