Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

Short Form Annual Return/Report of Small Employee **Benefit Plan**

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to Public Inspection

Part I		t Identification Information								
For calend	dar plan year 2018 or f	fiscal plan year beginning 01/01/2	2018	and ending 12	2/31/2018					
A This re	eturn/report is for:	X a single-employer plan	a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)							
		a one-participant plan	a foreign plan							
B This re	turn/report is	the first return/report	the final return/repor	t						
		an amended return/report	a short plan year ret	urn/report (less than 12 m	onths)					
C Check	box if filing under:	Form 5558	automatic extension	n	DFVC prog	ram				
		special extension (enter desc	• /							
Part II	Basic Plan Info	ormation—enter all requested in	formation		T					
1a Name BILLOW BU	•	L.L.C. RETIREMENT PLAN			1b Three-diplan nur (PN) ▶	mber 001				
					1c Effective	e date of plan 01/01/2012				
		oyer, if for a single-employer plan)			2b Employe	er Identification Number				
		om, apt., suite no. and street, or P.C ce, country, and ZIP or foreign post		structions)	(EIN)	36-4124112				
-	JTLER & COMPANY, I		aar oodo (ii roroigri, ooo iir	on donone)		r's telephone number 312-559-9055				
					2d Busines	s code (see instructions)				
	WACKER DRIVE					523110				
CHICAGO,	IL 60606									
3a Plan	administrator's name a	and address X Same as Plan Spo	nsor		3b Administ	trator's FIN				
ou man	administrator o name e	and dudinoso A came do riam opo			7 (4111111111111111111111111111111111111					
					3c Administ	trator's telephone number				
		ne plan sponsor or the plan name h			4b EIN					
		onsor's name, EIN, the plan name a	and the plan number from	the last return/report.	4d PN					
a Spon C Plan	sor's name				4u PN					
• I lall	Name									
5a Total	number of participants	s at the beginning of the plan year.			5a					
b Total	number of participants	s at the end of the plan year			5b					
	· ·	account balances as of the end of		· ·	5c	8				
d(1) To	otal number of active pa	articipants at the beginning of the p	lan year		5d(1)	6				
		articipants at the end of the plan ye			5d(2)	4				
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested						5e 2				
		or incomplete filing of this retur								
SB or Sch		other penalties set forth in the instru and signed by an enrolled actuary, a polete.								
SIGN	Filed with authorized	d/valid electronic signature.	10/03/2019	DARRELL M. BUTLER	R					
HERE	Signature of plan	administrator	Date	Enter name of individ	ual signing as p	olan administrator				
SIGN										
HERE	Signature of empl	oyer/plan sponsor	Date	Enter name of individ	ual signing as	employer or plan sponsor				

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Part III Financial Information Financial Informa	b	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.). If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.										
7 Plan Assets and Liabilities (a) Beginning of Year (b) End of Year a Total plan assets	C						_			lot determined e instructions.)		
a Total plan assets	Pa	rt III Financial Information										
b Total plan isabilities	7	Plan Assets and Liabilities		(a) Beginning	of Year			(b)	End of Ye	ear		
C Net plan assets (subtract line 7b from line 7a)	а	Total plan assets	7a	9	80045			•	86	62187		
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers 8a(1) 87494 (2) Participants. 8a(2) 75080 (3) Others (including rollovers). 8a(3) 8a(3) (3) Others (including rollovers). 8 b - 52817 C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	b	Total plan liabilities	7b		0							
a Contributions received or receivable from: (i) Employers (ii) Employers (iii) Employers (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	С	Net plan assets (subtract line 7b from line 7a)	7c	9	80045		862187					
(1) Employers	8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt				(b) Total			
(3) Others (including rollovers)	а		8a(1)		87494							
b Other income (loss)		(2) Participants	8a(2)		75080							
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		(3) Others (including rollovers)	8a(3)									
d Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8d 219267 e Certain deemed and/or corrective distributions (see instructions). 8e F Administrative service providers (salaries, fees, commissions)	b	Other income (loss)	8b	-	52817							
e Certain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8f f Administrative service providers (salaries, fees, commissions) 8f g Other expenses 8g h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h let income (loss) (subtract line 8h from line 8c) 8i	C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						10)9757		
f Administrative service providers (salaries, fees, commissions)	d		. 8d	2	19267							
g Other expenses (add lines 8d, 8e, 8f, and 8g)	<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	ributions (see instructions) 8e									
h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h 227615 i Net income (loss) (subtract line 8h from line 8c) 8i -117858 j Transfers to (from) the plan (see instructions) 8j Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2A 2E 3B 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 During the plan year: Yes No Amount a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a) 10b X c Was the plan covered by a fidelity bond? 10c X 12000 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10c 10c X 12000 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10c 10c X 12000 f Has the plan failed to provide any benefit when due under the plan? 10c X 1	f	Administrative service providers (salaries, fees, commissions)	8f		8348							
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	8g									
Part IV Plan Characteristics	<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h									
Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2A 2E 3B 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) c Was the plan covered by a fidelity bond? 10c X 12000 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 6 Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions). 10e X 10e X 11e Yes No Amount Amount 10a X 10b X 12000 10c X	<u> </u>		8i						-11	17858		
9a	J	Transfers to (from) the plan (see instructions)	8j									
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions	Pai											
Part V Compliance Questions 10 During the plan year: Yes No Amount a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X c Was the plan covered by a fidelity bond? 10c X 12000 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10d X e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) 10e X f Has the plan failed to provide any benefit when due under the plan? 10f X g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g X h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h X	9a 		feature co	odes from the List of Pl	lan Cha	racteri	stic Co	odes in the	instructio	ns:		
10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	des from the List of Pla	ın Chara	acteris	tic Co	des in the i	instruction	s:		
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	Par	t V Compliance Questions										
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10	During the plan year:				Yes	No		Amou	ınt		
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	а	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary F	iduciary Correction	10a		X					
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? • Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) • Has the plan failed to provide any benefit when due under the plan? • Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) • If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) • If 10h was answered "Yes," check the box if you either provided the required notice or one of the	b	Were there any nonexempt transactions with any party-in-interest	t? (Do not	include transactions			X					
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	С	Was the plan covered by a fidelity bond?			10c	X				120000		
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused					X			.2000		
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under										
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	f	f Has the plan failed to provide any benefit when due under the plan?										
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	g	g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)										
· · · · · · · · · · · · · · · · · · ·	h	2520.101-3.)	· ·····		10h		Х					
exceptions to providing the notice applied under 29 CFR 2520.101-3	i	·	•		10i							

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1 3.111 3333 3.1 (23.13)	i ago 🗸 📑

Part	VI Pension Funding Compliance									
11	11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)									
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a								
12	:	Y	es X No							
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)									
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and granting the waiver	d enter t Day		of the lette Year _	r ruling					
lf :	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.									
b	Enter the minimum required contribution for this plan year	12b								
С	Enter the amount contributed by the employer to the plan for this plan year	12c								
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d								
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A					
Part '	VII Plan Terminations and Transfers of Assets									
13a	Has a resolution to terminate the plan been adopted in any plan year?	. Yes X No								
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a								
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?										
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to								
1	3c(1) Name of plan(s): 13c(2)	EIN(s)		13c(3)	PN(s)					

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Eabor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to **Public Inspection**

Part I Anni	ial Report le	dentification Information							
For calendar plan	ear 2018 or fisc	al plan year beginning	01/01/2018	and ending	12/31/20				
A This return/repo	A This return/report is for: X a single-employer plan								
B This return/repo	flic .	a one-participant plan	a foreign plan						
n the territion	' IS	the first return/report	the final return/report						
an amended return/report a short plan year return/report (less than 12 months)									
C Check box if fili	ng under:	Form 5558	automatic extension		DFVC program				
		special extension (enter desc							
	c Plan Infor	mation —enter all requested in	formation		dh er res				
1a Name of plan Billow Butler & Company, L.L.C. Retirement Plan 1b Three-digit plan number (PN) ▶ 001									
					1c Effective da	-			
Mailing addres	s (include room	er, if for a single-employer plan) n, apt., suite no. and street, or P.	O. Box)	la:		entification Number			
		country, and ZIP or foreign pos company, L.L.C.	stat code (if foreign, see instru	ictions)		elephone number			
225 West	Wacker Di	rive				de (see instructions)			
Chicago		IL 606	06		523110	523110			
3a Plan administ	ator's name and	d address 🛮 Same as Plan Spo	onsor.		3b Administrator's EIN				
					3c Administrate	or's telephone number			
		plan sponsor or the plan name I sor's name, EIN, the plan name			4b EIN				
a Sponsor's nar	ne				4d PN				
C Plan Name									
5a Total number	of participants	at the beginning of the plan year			5a	8			
_	•	at the end of the plan year			Et.	8			
C Number of pa	rticipants with a	account balances as of the end o	of the plan year (only defined	contribution plans	5c	8			
		ticipants at the beginning of the			5d(1)	6			
	•		-		5d(2)	4			
d(2) Total number of active participants at the end of the plan year					5e	2			
than 100% v	v for the late o	or incomplete filing of this retu	rn/report will be assessed	uniess reasonable c	ause is establishe				
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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and corporate.									
SIGN (THE COURT	Miller	10/3/19	DARREU	_ M. Bu	Ter			
HERE Sign	ature of plant a	dministrator		Enter name of indivi	idual signing as pla	n administrator			
SIGN		1445	16/3/19	DARRELL	M. BUT	SE			
HERE Sign	ature of emplo	yer/plan sponsor	Date	Enter name of indivi	iduel signing as em	ployer or plan sponsor			
For Paperwork Rec	luction Act Notic	e, see the Instructions for Form 55	00-SF.			Form 5500-8F (2018)			

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_	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)								
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)								
С	C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year								
Pa	rt III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning	of Voor			(b) En	d of Year	
<u>'</u> a	Total plan assets	7a		980,			(D) EIR	862,187	
	Total plan liabilities	7b		,	0				
	Net plan assets (subtract line 7b from line 7a)	7c		980,	045			862,187	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun		1		(b)	Total	
	Contributions received or receivable from: (1) Employers	8a(1)	(5) 7 1110 111	87,	494		(3)		
	(2) Participants	8a(2)		75,	080				
	(3) Others (including rollovers)	8a(3)							
b	Other income (loss)	8b		-52,	817				
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						109,757	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		219,267					
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	es, commissions) 8f 8 , 348							
g	her expenses								
<u>h</u>	otal expenses (add lines 8d, 8e, 8f, and 8g)							227,615	
<u> </u>	Net income (loss) (subtract line 8h from line 8c)							-117,858	
J	Transfers to (from) the plan (see instructions)	ansfers to (from) the plan (see instructions)							
Pai	t IV Plan Characteristics								
9a 	If the plan provides pension benefits, enter the applicable pension 2A 2E 3B 3D	feature co	odes from the List of Pl	an Cha	racteri	stic Co	des in the ins	structions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acterist	tic Cod	es in the inst	ructions:	
Par	t V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contribu described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary F	iduciary Correction	10a		Х			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	,		10b		Х			
С	Was the plan covered by a fidelity bond?			10c	Х			120,000	
d	d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?					Х			
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)					Х			
f	f Has the plan failed to provide any benefit when due under the plan?1								
g	Did the plan have any participant loans? (If "Yes," enter amount a	10g		Х					
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	` 		10h		Х			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i					

	Fo	orm 5500-SF (2018)	Page 3-					
Part	VI P	ension Funding Compliance						
11		a defined benefit plan subject to minimum funding requirements? (If "Yes," se 5500) and line 11a below)		d complete Sch	edule S	В	_ Y	es 🗌 No
11a	Enter th	he unpaid minimum required contributions for all years from Schedule SB (Fo	orm 5500) line 40		11a			
12	ERISA?	a defined contribution plan subject to the minimum funding requirements of services.			n 302 of		Y	es 🛛 No
		s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)						
a		ver of the minimum funding standard for a prior year is being amortized in this g the waiver.					the letter Year _	ruling
lf	you com	npleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500)	, and skip to lir	ie 13.				
b	Enter the	e minimum required contribution for this plan year			12b			
С	Enter the	e amount contributed by the employer to the plan for this plan year			12c			
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a mount)			12d			
е	Will the	minimum funding amount reported on line 12d be met by the funding deadling	ne?			Yes	No	N/A
Part	VII P	Ian Terminations and Transfers of Assets						
13a	Has a re	esolution to terminate the plan been adopted in any plan year?				Yes	X No)
	If "Yes,	" enter the amount of any plan assets that reverted to the employer this year			13a			
b		all the plan assets distributed to participants or beneficiaries, transferred to an of the PBGC?					Yes X	No
С		ng this plan year, any assets or liabilities were transferred from this plan to an assets or liabilities were transferred.	other plan(s), ide	entify the plan(s)	to			

13c(2) EIN(s)

13c(3) PN(s)

13c(1) Name of plan(s):