

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 03/01/2024 and ending 08/31/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide 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

<p>1a Name of plan <u>ILLINOIS LUMBER & MATERIAL DEALERS INSURANCE TRUST</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>501</u></p>
<p>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) <u>ILLINOIS LUMBER & MATERIAL DEALERS ASSOCIATION</u></p> <p><u>PO BOX 588</u> <u>ROCHESTER, IL 62563-0588</u></p>	<p>1c Effective date of plan <u>02/28/1963</u></p> <p>2b Employer Identification Number (EIN) <u>37-0344130</u></p> <p>2c Plan Sponsor's telephone number <u>217-544-5405</u></p> <p>2d Business code (see instructions) <u>525100</u></p>

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.	11/13/2024	SARA DECATOIRE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	11/13/2024	SARA DECATOIRE
	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 <input checked="" type="checkbox"/> 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	109
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	109
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
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:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4J 4R

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **03/01/2024** and ending **08/31/2024**

A Name of plan ILLINOIS LUMBER & MATERIAL DEALERS INSURANCE TRUST	B Three-digit plan number (PN) ▶	501
C Plan sponsor's name as shown on line 2a of Form 5500 ILLINOIS LUMBER & MATERIAL DEALERS ASSOCIATION	D Employer Identification Number (EIN) 37-0344130	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

ILLINOIS LUMBER AND MATERIAL DEALER

37-0344130

(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?
13 50	PLAN SPONSOR	24462	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

KERBER, ECK & BRAECKEL LLP

43-0352985

(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?
10 50	NONE	13100	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

UMB

1010 GRAND BOULEVARD
KANSAS CITY, MO 64106

(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?
28 51 52	NONE	50	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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

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(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning **03/01/2024** and ending **08/31/2024**

A Name of plan ILLINOIS LUMBER & MATERIAL DEALERS INSURANCE TRUST	B Three-digit plan number (PN)	▶ 501
C Plan sponsor's name as shown on line 2a of Form 5500 ILLINOIS LUMBER & MATERIAL DEALERS ASSOCIATION	D Employer Identification Number (EIN) 37-0344130	

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.

		(a) Beginning of Year	(b) End of Year
Assets			
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)	5604	0
(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)		
(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)	65092	0
(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	70696	0
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	70696	0

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	4292	
(B) Participants	2a(1)(B)		
(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)		4292
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	341	
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		341
(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)	0	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		0
(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		
d Total income. Add all income amounts in column (b) and enter total.....	2d		4633

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)		
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)	36692	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		36692
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	24462	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	13100	
(5) Investment advisory and investment management fees.....	2i(5)	50	
(6) Bank or trust company trustee/custodial fees.....	2i(6)		
(7) Actuarial fees.....	2i(7)		
(8) Legal fees.....	2i(8)		
(9) Valuation/appraisal fees.....	2i(9)		
(10) Other trustee fees and expenses.....	2i(10)		
(11) Other expenses.....	2i(11)	1025	
(12) Total administrative expenses. Add lines 2i(1) through (11).....	2i(12)		38637
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		75329

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-70696
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: **KERBER, ECK & BRAECKEL LLP**

(2) EIN: **43-0352985**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

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? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
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.)		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.)		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.)		X	
e Was this plan covered by a fidelity bond?		X	
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	
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?		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?		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	
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.)		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?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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.			

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 0.

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 _____.



Schedule H, Line 3, Accountant Opinion
Illinois Lumber & Material Dealers Insurance Trust / PN 501
Sponsor: Illinois Lumber & Material Dealers Association / EIN: 37-0344130

Financial Statements
and
Independent Auditors' Report



Illinois Lumber & Material Dealers Insurance Trust

August 31, 2024 and February 29, 2024

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Independent Auditors' Report

Board of Trustees
Illinois Lumber & Material Dealers Insurance Trust

Opinion

We have audited the financial statements of Illinois Lumber & Material Dealers Insurance Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits (modified cash basis) as of August 31, 2024 and February 29, 2024, and the related statements of changes in net assets available for benefits (modified cash basis) for the period March 1, 2024 through August 31, 2024 and the year ended February 29, 2024, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits (modified cash basis) of Illinois Lumber & Material Dealers Insurance Trust as of August 31, 2024 and February 29, 2024, and the changes in net assets available for benefits (modified cash basis) for the periods then ended in accordance with the cash basis of accounting described in Note B1.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Illinois Lumber & Material Dealers Insurance Trust 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 audit opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note B1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note B1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 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

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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Illinois Lumber & Material Dealers Insurance Trust'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 Illinois Lumber & Material Dealers Insurance Trust's ability to continue as a going concern for a reasonable period of time.

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

Other Matter - Supplemental Schedule Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of reportable transactions is presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor'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 has been subjected to the 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 GAAS.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Kerber Eck + Braeckel LLP

Springfield, Illinois
September 4, 2024

Illinois Lumber & Material Dealers Insurance Trust
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
August 31, 2024 and February 29, 2024

	<u>August 31, 2024</u>	<u>February 29, 2024</u>
Investments, at fair value	\$ -	\$ 65,092
Cash	-	5,604
Net assets available for benefits	<u>\$ -</u>	<u>\$ 70,696</u>

The accompanying notes are an integral part of these statements.

Illinois Lumber & Material Dealers Insurance Trust
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
Period from March 1, 2024 through August 31, 2024 and year ended February 29, 2024

	<u>August 31, 2024</u>	<u>February 29, 2024</u>
ADDITIONS		
Investment income		
Interest income	\$ 341	\$ 3,267
Net appreciation in fair value of investments	-	433
	<hr/>	<hr/>
	341	3,700
Less investment fees	(50)	(785)
	<hr/>	<hr/>
Net investment income	291	2,915
Member contributions	4,292	4,300
	<hr/>	<hr/>
Total additions	4,583	7,215
EXPENSES		
Member programs	36,692	42,000
Program administration	24,462	28,000
Other administrative expenses	14,125	14,879
	<hr/>	<hr/>
Total expenses	75,279	84,879
Decrease in net assets available for benefits	(70,696)	(77,664)
Net assets available for benefits at beginning of period	<hr/>	<hr/>
	70,696	148,360
Net assets available for benefits at end of period	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ 70,696

The accompanying notes are an integral part of these statements.

Illinois Lumber & Material Dealers Insurance Trust
NOTES TO FINANCIAL STATEMENTS
August 31, 2024 and February 29, 2024

NOTE A | DESCRIPTION OF PLAN

The following description of the Illinois Lumber & Material Dealers Insurance Trust (the “Trust”) provides only general information. Participants should refer to the Declaration of Trust for a more complete description of the Trust’s provisions.

The Trust is organized under the Illinois Lumber & Material Dealers Association Group Insurance Program for the purpose of providing group insurance and other similar benefits for members of the Illinois Lumber & Material Dealers Association, Inc. (ILMDA). The Trust was created on October 5, 1988, with a transfer of assets from ILMDA. The Trust was originally created for the sole purpose of providing group life, accident, sickness, dental insurance, and other similar benefits for employees and their dependents. However, the Trust ceased providing insurance coverage in 2001.

In 2003, the Internal Revenue Service ruled that the Trust assets could be used to provide for training costs associated with education of members of the ILMDA. The Trust is controlled by a Board of Trustees who is appointed by ILMDA. The Trust may be terminated at any time by the approval of a majority of the Trustees, and in the event thereof, the Trustees shall apply the remaining funds to pay any and all obligations of the Trust and distribute and apply the remaining surplus in such manner as will, in their opinion, best effectuate the purposes of this Trust and is not otherwise contrary to the provisions of the Employee Retirement Income Security Act of 1974 as amended.

On April 24, 2024, the Board of Trustees voted to close the Trust permanently and dissolve the corporation as of August 31, 2024. The Trust remained operational and provided benefits to participants through its closing. The financial statements have been appropriately adjusted to include the impact of the trust closure.

Illinois Lumber & Material Dealers Insurance Trust
NOTES TO FINANCIAL STATEMENTS
August 31, 2024 and February 29, 2024

NOTE B | SUMMARY OF ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under that basis, certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred. Consequently, contributions are recognized when received and benefits to participants are recorded when paid. Unrealized gains and losses are recognized for investment valuation purposes.

2. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Trust administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

3. Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note C for further discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income are recorded when received. Net appreciation (depreciation) includes the Trust's gains and losses on investments bought and sold as well as held during the period.

4. Payment of Benefits

Benefits are recorded when paid.

Illinois Lumber & Material Dealers Insurance Trust
NOTES TO FINANCIAL STATEMENTS
August 31, 2024 and February 29, 2024

NOTE B | SUMMARY OF ACCOUNTING POLICIES

5. *Subsequent Events*

Management has evaluated subsequent events for recognition and disclosure in the financial statements through September 4, 2024, which is the date the financial statements were available to be issued. Through September 4, 2024, no subsequent events required recognition or disclosure in the financial statements.

NOTE C | FAIR VALUE MEASUREMENTS

Fair value is defined to be the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-level hierarchy has been established for fair value measurements based upon the inputs to the valuation of an asset or liability as follows:

Level 1 - Valuation is based on quoted prices for identical assets and liabilities in active markets.

Level 2 - Valuation is derived from inputs, other than quoted prices included in Level 1, which are observable for the asset or liability either directly or indirectly. Investments classified as Level 2 are generally valued by benchmarking model-derived prices to quoted market prices and trade data for identical or comparable securities. The significant inputs used in this approach include interest rates, prepayment timing, yield spreads, maturities, credit losses and credit ratings of the securities.

Level 3 - Valuation is derived from unobservable inputs that are not corroborated by market data.

Fair value of money market funds have been determined by the Trust from observable market quotations as provided by the Trust's custodial bank.

The following table presents the Trust's fair value hierarchy for those assets measured at fair value on a recurring basis as of February 29, 2024. There were no investments held as of August 31, 2024.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>February 29, 2024</u>				
Money market	\$ 65,092	\$ -	\$ -	\$ 65,092

Illinois Lumber & Material Dealers Insurance Trust
NOTES TO FINANCIAL STATEMENTS
August 31, 2024 and February 29, 2024

NOTE D | PARTY-IN-INTEREST TRANSACTIONS

The Trust provides educational and other benefit programs for its participants. In order to provide those programs, the Trust has a management arrangement with the ILMDA under which ILMDA provides necessary program and administrative services to the Trust. The program and administrative service fees are based on administrative costs incurred by ILMDA on behalf of the Trust. These programs and the related administrative costs are reported as follows for the periods ended August 31, 2024 and February 29, 2024:

	<u>August 31, 2024</u>	<u>February 29, 2024</u>
Member programs	\$ 36,692	\$ 42,000
Program administration	<u>24,462</u>	<u>28,000</u>
	<u>\$ 61,154</u>	<u>\$ 70,000</u>

NOTE E | TAX STATUS

The Trust established under the plan is intended to qualify pursuant to Section 501 (c)(9) of the Internal Revenue Code (IRC), and accordingly, the Trust’s net investment income is exempt from income taxes. The Trust has obtained a favorable determination letter from the IRS, and the plan sponsor believes that the Trust, as amended, continues to qualify and operate in accordance with the applicable provisions of the IRC.

The Trust has recognized in the financial statements the effects of all tax positions and continually evaluates expiring statutes of limitations, audits, changes in tax law, and new authoritative rulings. The Trust is not aware of any circumstances or events that make it reasonably possible that unrecognized tax benefits may increase or decrease within 12 months of the statement of net assets available for benefits date. Penalties and interest assessed by taxing authorities are included in administrative expenses, if applicable. There were no interest or penalties paid during the periods ended August 31, 2024 or February 29, 2024.

NOTE F | PLAN TERMINATION

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. On April 24, 2024, the Board of Trustees voted to close the Trust permanently and dissolve the corporation as of August 31, 2024. Plan participants were notified April 24, 2024 of intent to terminate as of August 31, 2024.

The benefits of all affected participants became fully vested and nonforfeitable upon plan termination. Such assets were distributed in accordance with the applicable provisions of the Plan. All assets of the Plan were distributed during the period ended August 31, 2024.

Supplementary Information

Illinois Lumber & Material Dealers Insurance Trust**EIN: 37-0344130****SCHEDULE H, LINE 4J - SCHEDULE OF REPORTABLE TRANSACTIONS****Period from March 1, 2024 through August 31, 2024 and year ended February 29, 2024**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(i) Net Gain or (Loss)
Single Transactions in Excess of 5% of Assets					
August 31, 2024					
There were no reportable transactions for the period ended August 31, 2024.					
February 29, 2024					
UMB	iShares Intermediate Government/Credit Bond	\$ 6,308	\$ -	\$ 6,308	\$ -
UMB	iShares Intermediate Government/Credit Bond	3,619	-	3,619	-
UMB	Vanguard Total Bond Market Index Fund	-	3,676	3,626	50
UMB	Vanguard Total Bond Market Index Fund	-	6,307	6,188	119
UMB	iShares Core S&P 500 ETF	-	5,963	3,123	2,840
UMB	iShares Intermediate Government/Credit Bond	-	6,144	6,308	(164)
UMB	Vanguard Institutional Index Fund	-	8,899	7,399	1,500
UMB	Principal Blue Chip Fund	-	3,588	2,813	775

MULTIPLE EMPLOYER PLAN PARTICIPATING EMPLOYER INFORMATION		
ILLINOIS LUMBER & MATERIAL DEALERS INSURANCE TRUST PN: 501		
EMPLOYER: ILLINOIS LUMBER & MATERIAL DEALERS ASSOCIATION EIN 37-0344130		
		(c) Percent
		Total
(a) Name of Participating Employer	(b) EIN	Contributions
Absolute Distribution Inc (ADI)	74-3078219	0.00000%
Addieville Lumber	37-0736614	0.00000%
Amerhart	39-1202674	0.00000%
Anchor Lumber	36-2491349	0.00000%
Anthony Supply	37-0918540	0.00000%
Armstrong Lumber Company	74-1821495	0.00000%
Aviston Lumber	37-0859839	0.00000%
Bear Creek Truss	37-1049702	0.00000%
BlueLinx Corporation	77-0627351	0.00000%
Boise Cascade	11-3730608	0.00000%
Calumet Harbor Lumber	36-1204970	0.00000%
Cameron Ashley Building Products	58-1968171	0.00000%
Carmi Lumber	37-0990878	0.00000%
Carroll Service	36-0876420	0.00000%
Complete Supply	13-3590108	0.00000%
Crafty Beaver Home Center	36-2663111	0.00000%
Crete Lumber & Supply	36-2347999	0.00000%
Dealers Choice	37-1343024	0.00000%
DuQuoin Home Lumber	37-0331887	0.00000%
East Side Lumberyard Supply	37-0256473	0.00000%
EB Buildings & Lumber Co.	37-0892584	0.00000%
ECI Software Solutions	52-2173853	0.00000%
Edmund Allen	36-0717800	0.00000%
Effingham Builders Supply	37-1287109	0.00000%
Empire Company	62-0723270	0.00000%
Farina Lumber	37-0956508	0.00000%
Federated Insurance	41-1865250	0.00000%
Fischer Lumber	37-0275399	0.00000%
Flora Lumber	37-0277690	0.00000%
Forest Products Supply	91-0577368	0.00000%
Frary Lumber	36-1694760	0.00000%
GAF	22-3276290	0.00000%
Golden Rule Lumber	36-3779810	0.00000%
Gray Lumber	06-3044480	0.00000%
Gulf Eagle Supply	59-1431473	0.00000%
Heller Lumber	36-3033148	0.00000%
Hines Components	36-1220700	0.00000%
Hines Deck Center	36-1220700	0.00000%
Hines Elevation Showroom	36-1220700	0.00000%
Hines Millwork	36-1220700	0.00000%

MULTIPLE EMPLOYER PLAN PARTICIPATING EMPLOYER INFORMATION		
ILLINOIS LUMBER & MATERIAL DEALERS INSURANCE TRUST PN: 501		
EMPLOYER: ILLINOIS LUMBER & MATERIAL DEALERS ASSOCIATION EIN 37-0344130		
		(c) Percent
		Total
(a) Name of Participating Employer	(b) EIN	Contributions
Hines Roofing Supply	36-1220700	0.00000%
Hines Supply	36-1220700	0.00000%
Hixson Lumber Sales	71-0360581	0.00000%
Homestead Lumber	35-2181029	0.00000%
Hoskins Bldg Center	03-0471938	0.00000%
House Lumber	37-1164184	0.00000%
Huff Lumber	37-1202886	0.00000%
Hurn, John D., & Sons, Inc	37-1071775	0.00000%
Hutchison Lumber & Building Products	42-0941749	0.00000%
Illinois Lumber & Material Dealers Association	37-0344130	0.00000%
Industrial & Wholesale Lumber	36-2412137	0.00000%
Jones-Berry Lumber	36-1294900	0.00000%
Kirchner Building Centers	37-0806447	0.00000%
Kitzman's - Dixon	27-2025527	0.00000%
Krauter Auto-Stak	35-1144389	0.00000%
Kull Lumber	37-0630290	0.00000%
LBM Advantage	11-4149834	0.00000%
Leggitt Lumber	37-1053066	0.00000%
LS Building Products	37-0911906	0.00000%
Lumberman's Wholesale (LWI Supply)	36-3059001	0.00000%
Maroa Lumber	37-0734274	0.00000%
Maze Lumber	36-1448880	0.00000%
Maze Nails	36-1448880	0.00000%
Metal Sales Mfg Corp	61-1008982	0.00000%
Metrie	19-4265793	0.00000%
Mid-AM Building Supply	43-0894329	0.00000%
Midwest Siding Supply	35-1965626	0.00000%
Millwork Products	35-2177246	0.00000%
Minooka Grain, Lumber & Supply	36-1488508	0.00000%
Niebrugge Lumber	37-0975739	0.00000%
Okaw Truss	37-1065068	0.00000%
Orgill, Inc.	62-0314720	0.00000%
PA & IN Lumbermens Mutual Insurance Co	23-0959220	0.00000%
Pawnee Lumber	34-0455720	0.00000%
Pike County Lumber	37-1078677	0.00000%
Quatman Lumber	37-1195235	0.00000%
R & S Builders Supply	36-3013341	0.00000%
R.P. Lumber	37-1056629	0.00000%
Rehkemper & Sons	37-0912962	0.00000%
River City Millwork	36-3697662	0.00000%

MULTIPLE EMPLOYER PLAN PARTICIPATING EMPLOYER INFORMATION		
ILLINOIS LUMBER & MATERIAL DEALERS INSURANCE TRUST PN: 501		
EMPLOYER: ILLINOIS LUMBER & MATERIAL DEALERS ASSOCIATION EIN 37-0344130		
		(c) Percent
		Total
(a) Name of Participating Employer	(b) EIN	Contributions
Rollex Corp	36-3435871	0.00000%
RP Lumber	37-1056629	0.00000%
Rusty's Home Center	37-1128608	0.00000%
S.I Kincaid & Sons	37-0889550	0.00000%
Salem Bldg Materials	37-1212481	0.00000%
Schaaf Window Co	36-3108367	0.00000%
Scheck Lumber	36-3483816	0.00000%
Schlage	54-2139412	0.00000%
Schmeling Building Supply	36-3876929	0.00000%
Scott's Building Center	37-0804340	0.00000%
Security Lumber & Supply	36-2048227	0.00000%
Sheridan Road Lumber Co	37-1014756	0.00000%
Simpson Strong-Tie	94-2863686	0.00000%
Snyder Insurance	37-1046599	0.00000%
South Side Lumber	37-1239291	0.00000%
Stahl Lumber	36-2756619	0.00000%
Stotlar-Herrin Lumber	37-0537580	0.00000%
Sublette Farmers Elevator	36-1837310	0.00000%
Tempco Products	37-0775243	0.00000%
Top Notch Building Supply	36-3536271	0.00000%
Vredenburg Lumber Co	37-0681091	0.00000%
Wagner, C.C., & Company	36-2639027	0.00000%
WallVern Products	37-1336281	0.00000%
Waterloo Lumber	37-0573590	0.00000%
Wilke Window & Door Inc	37-1073113	0.00000%
Wood Mart Building Center	37-1235380	0.00000%
Woodstock Lumber Company	36-3384797	0.00000%
Woolf Distributing	36-3244400	0.00000%
Wright Do It Center	37-1052119	0.00000%

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.**

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 03/01/2024 and ending 08/31/2024

A This return/report is for: a multiemployer plan; a multiple-employer plan (Filers checking this box must provide 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 ILLINOIS LUMBER & MATERIAL DEALERS INSURANCE TRUST	1b Three-digit plan number (PN) ▶ 501
	1c Effective date of plan 02/28/1963
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) ILLINOIS LUMBER & MATERIAL DEALERS ASSOCIATION 932 SOUTH SPRING STREET US SPRINGFIELD IL 62704-2725	2b Employer Identification Number (EIN) 37-0344130
	2c Plan Sponsor's telephone number (217) 544-5405
	2d Business code (see instructions) 525100

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	<i>Sara Decatoire</i>	11-13-24	SARA DECATOIRE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Sara Decatoire</i>	11-13-24	SARA DECATOIRE
	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