AO 10*
Rev. 1/2017

# FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2023

*Report Required by the Ethics in Government Act of 1978 (5 U.S.C. app. §§ 101-111)*

| 1. Person Reporting (last name, first, middle initial) | 2. Court or Organization | 3. Date of Report |
|---|---|---|
| Kobes, Jonathan A. | US Court of Appeals for the Eighth Circuit | 12/11/2024 |
| **4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)** | **5a. Report Type (check appropriate type)** | **6. Reporting Period** |
| US Circuit Court Judge - Active Status | ☐ Nomination Date<br>☐ Initial ☑ Annual ☐ Final<br>**5b.** ☑ Amended Report | 01/01/2023<br>**to**<br>12/31/2023 |
| **7. Chambers or Office Address** | | |
| 314 S. Main Ave<br>Suite 301<br>Sioux Falls, SD 57104 | | |

***IMPORTANT NOTES:*** ***The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information.***

## I. POSITIONS. *(Reporting individual only; see pp. 9-13 of filing instructions.)*

☐ NONE *(No reportable positions.)*

| | POSITION | NAME OF ORGANIZATION/ENTITY |
|---|---|---|
| 1. | Board Member | Federal Judges Association |
| 2. | | |
| 3. | | |
| 4. | | |
| 5. | | |

## II. AGREEMENTS. *(Reporting individual only; see pp. 14-16 of filing instructions.)*

☑ NONE *(No reportable agreements.)*

| | DATE | PARTIES AND TERMS |
|---|---|---|
| 1. | | |
| 2. | | |
| 3. | | |

| Name of Person Reporting | Date of Report |
|---|---|
| **Kobes, Jonathan A.** | 12/11/2024 |

## III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of filing instructions.)*

### A. Filer's Non-Investment Income

☑ NONE *(No reportable non-investment income.)*

| | DATE | SOURCE AND TYPE | INCOME (yours, not spouse's) |
|---|---|---|---|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |

### B. Spouse's Non-Investment Income - *If you were married during any portion of the reporting year, complete this section.*

*(Dollar amount not required except for honoraria.)*

☐ NONE *(No reportable non-investment income.)*

| | DATE | SOURCE AND TYPE |
|---|---|---|
| 1. | 2023 | Sanford Health |
| 2. | | |
| 3. | | |
| 4. | | |

## IV. REIMBURSEMENTS *-- transportation, lodging, food, entertainment.*

*(Includes those to spouse and dependent children; see pp. 25-27 of filing instructions.)*

☐ NONE *(No reportable reimbursements.)*

| | SOURCE | DATES | LOCATION | PURPOSE | ITEMS PAID OR PROVIDED |
|---|---|---|---|---|---|
| 1. | George Mason Law and Economics Center - Judicial Education Program | June 11-14, 2023 | Girdwood, AK | Judicial Education | Transportation, Meals, Hotel |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |

| Name of Person Reporting | Date of Report |
|---|---|
| **Kobes, Jonathan A.** | 12/11/2024 |

## V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*

☑ NONE *(No reportable gifts.)*

| | SOURCE | DESCRIPTION | VALUE |
|---|---|---|---|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |

## VI. LIABILITIES. *(Includes those of spouse and dependent children; see pp. 32-33 of filing instructions.)*

☑ NONE *(No reportable liabilities.)*

| | CREDITOR | DESCRIPTION | VALUE CODE |
|---|---|---|---|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |

| Name of Person Reporting | Date of Report |
|---|---|
| **Kobes, Jonathan A.** | 12/11/2024 |

## VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)*

☐ NONE *(No reportable income, assets, or transactions.)*

| | A. Description of Assets (including trust assets) | B. Income during reporting period | | C. Gross value at end of reporting period | | D. Transactions during reporting period | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Place "(X)" after each asset exempt from prior disclosure | (1) Amount Code 1 (A-H) | (2) Type (e.g., div., rent, or int.) | (1) Value Code 2 (J-P) | (2) Value Method Code 3 (Q-W) | (1) Type (e.g., buy, sell, redemption) | (2) Date mm/dd/yy | (3) Value Code 2 (J-P) | (4) Gain Code 1 (A-H) | (5) Identity of buyer/seller (if private transaction) |
| 1. | Iowa 529 Account (H) | | | | | | | | | |
| 2. | - Vanguard Aggressive Growth Portfolio | A | Dividend | K | T | | | | | |
| 3. | - Vanguard Growth Portfolio | A | Dividend | K | T | | | | | |
| 4. | Traditional IRA #1 (H) | | | | | | | | | |
| 5. | - VFORX - Vanguard Target Retirement 2040 Fund | A | Dividend | J | T | | | | | |
| 6. | Roth IRA #1 (H) | | | | | | | | | |
| 7. | - VFORX - Vanguard Target Retirement 2040 Fund | C | Dividend | K | T | | | | | |
| 8. | Rollover IRA #1 (H) | | | | | | | | | |
| 9. | - VTIAX - Vanguard Total International Stock Index Fund | B | Dividend | K | T | | | | | |
| 10. | - VTI - Vanguard Total Stock Market ETF | D | Dividend | L | T | | | | | |
| 11. | - Healthcare Select Sector SPDR ETF - XLV | A | Dividend | J | T | | | | | |
| 12. | Sanford Health 401K (H) | | | | | | | | | |
| 13. | - Sanford Target Retirement 2060 Separate Account - Principal | C | Dividend | L | T | | | | | |
| 14. | Traditional IRA #2 - Brokerage (H) | | | | | | | | | |
| 15. | - VXUS - Vanguard Total International Stock Index Fund ETF | A | Dividend | J | T | | | | | |
| 16. | - VTI - Vanguard Total Stock Market ETF | B | Dividend | J | T | | | | | |
| 17. | Rollover IRA #2 (H) | | | | | | | | | |

1. Income Gain Codes: (See Columns B1 and D4)
A =$1,000 or less
B =$1,001 - $2,500
C =$2,501 - $5,000
D =$5,001 - $15,000
E =$15,001 - $50,000
F =$50,001 - $100,000
G =$100,001 - $1,000,000
H1 =$1,000,001 - $5,000,000
H2 =More than $5,000,000

2. Value Codes (See Columns C1 and D3)
J =$15,000 or less
K =$15,001 - $50,000
L =$50,001 - $100,000
M =$100,001 - $250,000
N =$250,001 - $500,000
O =$500,001 - $1,000,000
P1 =$1,000,001 - $5,000,000
P2 =$5,000,001 - $25,000,000
P3 =$25,000,001 - $50,000,000
P4 =More than $50,000,000

3. Value Method Codes (See Column C2)
Q =Appraisal
R =Cost (Real Estate Only)
S =Assessment
T =Cash Market
U =Book Value
V =Other
W =Estimated

| Name of Person Reporting | Date of Report |
|---|---|
| **Kobes, Jonathan A.** | 12/11/2024 |

## VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)*

☐ NONE *(No reportable income, assets, or transactions.)*

| A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure | B. Income during reporting period (1) Amount Code 1 (A-H) | B. (2) Type (e.g., div., rent, or int.) | C. Gross value at end of reporting period (1) Value Code 2 (J-P) | C. (2) Value Method Code 3 (Q-W) | D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption) | D. (2) Date mm/dd/yy | D. (3) Value Code 2 (J-P) | D. (4) Gain Code 1 (A-H) | D. (5) Identity of buyer/seller (if private transaction) |
|---|---|---|---|---|---|---|---|---|---|
| 18. - VTIVX - Vanguard Target Retirement 2045 Fund | E | Dividend | M | T | | | | | |
| 19. Roth IRA #2 (H) | | | | | | | | | |
| 20. - VTIVX - Vanguard Target Retirement 2045 Fund | D | Dividend | K | T | | | | | |
| 21. Roth IRA #3 - Brokerage Account (H) | | | | | | | | | |
| 22. - VTIAX - Vanguard Total International Stock Index Fund | B | Dividend | J | T | | | | | |
| 23. - VTSAX - Vanguard Total Stock Market Index Fund | D | Dividend | K | T | | | | | |
| 24. Capital One Savings | A | Int./Div. | J | T | | | | | |
| 25. [redacted] Roth 1 Vanguard (H) | | | | | | | | | |
| 26. - VXUS | A | Dividend | J | T | | | | | |
| 27. - VTI | A | Dividend | J | T | | | | | |
| 28. - VTIAX (X) | A | Dividend | J | T | | | | | |
| 29. - VTSAX (X) | A | Dividend | J | T | | | | | |
| 30. - Vanguard Money Market VMFXX (X) | A | Int./Div. | J | T | | | | | |
| 31. [redacted] Roth 2 Vanguard (H) | | | | | | | | | |
| 32. - VXUS | A | Dividend | J | T | | | | | |
| 33. - VTI | A | Dividend | J | T | | | | | |
| 34. - VTIAX (X) | A | Dividend | J | T | | | | | |

1. Income Gain Codes: (See Columns B1 and D4) — A =$1,000 or less; B =$1,001 - $2,500; C =$2,501 - $5,000; D =$5,001 - $15,000; E =$15,001 - $50,000; F =$50,001 - $100,000; G =$100,001 - $1,000,000; H1 =$1,000,001 - $5,000,000; H2 =More than $5,000,000
2. Value Codes (See Columns C1 and D3) — J =$15,000 or less; K =$15,001 - $50,000; L =$50,001 - $100,000; M =$100,001 - $250,000; N =$250,001 - $500,000; O =$500,001 - $1,000,000; P1 =$1,000,001 - $5,000,000; P2 =$5,000,001 - $25,000,000; P3 =$25,000,001 - $50,000,000; P4 =More than $50,000,000
3. Value Method Codes (See Column C2) — Q =Appraisal; R =Cost (Real Estate Only); S =Assessment; T =Cash Market; U =Book Value; V =Other; W =Estimated

| Name of Person Reporting | Date of Report |
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| **Kobes, Jonathan A.** | 12/11/2024 |

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☐ NONE *(No reportable income, assets, or transactions.)*

| A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure | B. Income during reporting period (1) Amount Code 1 (A-H) | B. (2) Type (e.g., div., rent, or int.) | C. Gross value at end of reporting period (1) Value Code 2 (J-P) | C. (2) Value Method Code 3 (Q-W) | D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption) | D. (2) Date mm/dd/yy | D. (3) Value Code 2 (J-P) | D. (4) Gain Code 1 (A-H) | D. (5) Identity of buyer/seller (if private transaction) |
|---|---|---|---|---|---|---|---|---|---|
| 35. - VTSAX (X) | A | Dividend | J | T | | | | | |
| 36. [redacted] Roth 3 Vanguard (H) | | | | | | | | | |
| 37. - VSUNX (X) | A | Dividend | J | T | | | | | |
| 38. - Vanguard Money Market VMFXX | A | Int./Div. | J | T | | | | | |
| 39. Wells Fargo Checking | A | Int./Div. | J | T | | | | | |
| 40. American State Bank Checking (X) | A | Int./Div. | J | T | | | | | |
| 41. [redacted] 1 Savings Capital One | A | Int./Div. | J | T | | | | | |
| 42. [redacted] 2 Savings Capital One | A | Int./Div. | J | T | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| 1. Income Gain Codes: (See Columns B1 and D4) | A =$1,000 or less | B =$1,001 - $2,500 | C =$2,501 - $5,000 | D =$5,001 - $15,000 | E =$15,001 - $50,000 |
| | F =$50,001 - $100,000 | G =$100,001 - $1,000,000 | H1 =$1,000,001 - $5,000,000 | H2 =More than $5,000,000 | |
| 2. Value Codes (See Columns C1 and D3) | J =$15,000 or less | K =$15,001 - $50,000 | L =$50,001 - $100,000 | M =$100,001 - $250,000 | |
| | N =$250,001 - $500,000 | O =$500,001 - $1,000,000 | P1 =$1,000,001 - $5,000,000 | P2 =$5,000,001 - $25,000,000 | |
| | P3 =$25,000,001 - $50,000,000 | | P4 =More than $50,000,000 | | |
| 3. Value Method Codes (See Column C2) | Q =Appraisal | R =Cost (Real Estate Only) | S =Assessment | T =Cash Market | |
| | U =Book Value | V =Other | W =Estimated | | |

## VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

| Name of Person Reporting | Date of Report |
|---|---|
| **Kobes, Jonathan A.** | 12/11/2024 |

## IX. CERTIFICATION.

**I certify that all information given above (including information pertaining to my spouse and minor or dependent children, if any) is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory provisions permitting non-disclosure.**

**I further certify that earned income from outside employment and honoraria and the acceptance of gifts which have been reported are in compliance with the provisions of 5 U.S.C. app. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.**

**Signature: s/ Jonathan A. Kobes**

**NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)**

Committee on Financial Disclosure
Administrative Office of the United States Courts
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