AO 10
Rev. 3/2023

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2022

Report Required by the Ethics in Government Act of 1978 (5 U.S.C. app. §§ 13101-13111)

1. Person Reporting (last name, first, middle initial)	2. Court or Organization	3. Date of Report
Simon, Philip P.	Northern District of Indiana	05/10/2023
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**
U.S District Judge	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☐ Amended Report	01/01/2022 **to** 12/31/2022
7. Chambers or Office Address		
5400 Federal Plaza Suite 4200 Hammond, IN 46320		

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 Guide to Judiciary Policy, Volume 2D, Ch. 3, § 345 Trustees, Executors, Administrators, and Custodians; § 350 Power of Attorney; § 355 Outside Positions.)*

☐ NONE *(No reportable positions.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.	Board Member	Valparaiso Community Schools Foundation Board
2.		
3.		
4.		
5.		

II. AGREEMENTS. *(Reporting individual only; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 340 Agreements and Arrangements)*

☑ NONE *(No reportable agreements.)*

	DATE	PARTIES AND TERMS
1.		
2.		
3.		

Name of Person Reporting	Date of Report
Simon, Philip P.	05/10/2023

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 320 Income; § 360 Spouses and Dependent Children.)*

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
1.	2022	President -- Home Team Valpo Not for Profit
2.		
3.		
4.		

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

(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)

☑ NONE *(No reportable reimbursements.)*

	SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1.					
2.					
3.					
4.					
5.					

Name of Person Reporting	Date of Report
Simon, Philip P.	05/10/2023

V. GIFTS. *(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)*

☑ NONE *(No reportable gifts.)*

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

VI. LIABILITIES. *(Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 335 Liabilities; § 360 Spouses and Dependent Children.)*

☐ NONE *(No reportable liabilities.)*

	CREDITOR	DESCRIPTION	VALUE CODE
1.	Union Mortgage	Mortgage on rental property in New Buffalo, Michigan	M
2.			
3.			
4.			
5.			

Name of Person Reporting	Date of Report
Simon, Philip P.	05/10/2023

VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

☐ 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)	
1. First Midwest Bank Accounts	A	Interest	K	T					
2. Vanguard Prime Money Market	A	Interest	J	T					
3. Vanguard International Growth Fund	A	Int./Div.	K	T					
4. Vanguard Total Stock Market Index Fund	B	Int./Div.	L	T					
5. Vanguard European Stock Index Fund	A	Int./Div.	K	T					
6. HRC Hotels LLC	C	Dividend	O	T					
7. Ameritrade [redacted] Roth IRA (H)									
8. -SPDR Portfolio Total Stock Market	A	Int./Div.	J	T					
9. -SPDR Portfolio Small Cap	A	Int./Div.	J	T					
10. -SPDR Portfolio MidCap	A	Int./Div.	J	T					
11. -SPDR Portfolio World Ex-US	A	Int./Div.	J	T					
12. -SPDR Portfolio Emerging Markets	A	Int./Div.	J	T					
13. -SPDR Aggregate Bond ETF	A	Interest	J	T					
14. -TD Ameritrade Money Market	A	Interest	J	T					
15. Nationwide 457(b) Plan (H)									
16. -AB LgCap Gr	A	Dividend	J	T					
17. -DBline Enhcd CAPE I	A	Dividend	K	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
Simon, Philip P.	05/10/2023

VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

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

A	B		C		D				
Description of Assets (including trust assets)	Income during reporting period		Gross value at end of reporting period		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)	
18. -Fid Intl Indx	A	Dividend	K	T					
19. -MetWest Ttl Ret Bond	A	Interest	J	T					
20. -PIMCO Inc Inst	A	Int./Div.	J	T					
21. -Prncpl Sm Cap Gr	A	Dividend	J	T					
22. Transamerica Income Elite II -- "76" Annuity (H)									
23. -Blackrock Global Real Estate Securities	A	Int./Div.	K	T					
24. - Transamerica: JPM MidCap Value	A	Int./Div.	K	T					
25. - Transamerica: PIMCO TOtal Return	A	Int./Div.			Sold	12/01/22	K	A	
26. -Transamerica: U.S. Govt Secs	A	Interest	J	T					
27. -Transamerica Bond	A	Interest	K	T	Buy	12/01/22	K		
28. -JP Morgan Midcap Value	A	Int./Div.	J	T					
29. -Aegon High Yield	A	Interest	J	T					
30. -Transamerica Aegon Sustainable Equity Income	A	Int./Div.	K	T					
31. -Blackrock Government Money market	A	Interest	J	T					
32. Transamerica Income Elite II -- "77" Annuity (H)									
33. -Transamerica Sm/MidCap Value	A	Int./Div.	K	T					
34. - TA Aegon High Yield Bond	A	Interest	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		
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☐ NONE *(No reportable income, assets, or transactions.)*

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35. -Tranamerica Aegon Sustainable Equity Income	A	Int./Div.	K	T					
36. -BlackRock Global Real Estate Securities	A	Int./Div.	K	T					
37. - TA JP Morgan Midcap Value	A	Int./Div.	K	T					
38. - TA PIMCO Total Value	A	Int./Div.			Sold	12/01/22	K	A	
39. -Transamerica Bond	A	Interest	K	T	Buy	12/01/22	K		
40. - TA Aegon US Govt Secs	A	Interest	J	T					
41. -BlackRock Government Money Market	A	Interest	J	T					
42. Ameritrade IRA (H)									
43. -Invesco S&P 500 Low Volatility	A	Int./Div.	J	T					
44. -Invesco DWA Momentum	A	Int./Div.	J	T					
45. -GaveKal KL Allocation Instl	A	Int./Div.			Sold	06/08/22	J	A	
46. - TD Ameritrade Cash Fund	A	Interest	J	T					
47. -Sprott Physical Gold Units	A	Interest	J	T					
48. -iShares Edge MSCI Intl Value Factor	A	Int./Div.	J	T					
49. -IShares MSCI USA Quality Factor ETF	A	Int./Div.			Sold	10/05/22	J	A	
50. -Invesco S&P Intl Developed Quality	A	Int./Div.			Sold	05/11/22	J	A	
51. -Goldman Sachs Dynamic Municipal Inc	A	Interest			Sold	03/11/22	J	A	

1 Income Gain Codes: (See Columns B1 and D4)	A =$1,000 or less F =$50,001 - $100,000	B =$1,001 - $2,500 G =$100,001 - $1,000,000	C =$2,501 - $5,000 H1 =$1,000,001 - $5,000,000	D =$5,001 - $15,000 H2 =More than $5,000,000	E =$15,001 - $50,000
2 Value Codes (See Columns C1 and D3)	J =$15,000 or less N =$250,001 - $500,000 P3 =$25,000,001 - $50,000,000	K =$15,001 - $50,000 O =$500,001 - $1,000,000	L =$50,001 - $100,000 P1 =$1,000,001 - $5,000,000 P4 =More than $50,000,000	M =$100,001 - $250,000 P2 =$5,000,001 - $25,000,000	
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A	B		C		D				
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52. -DoubleLine Total Return Bond Instl	A	Interest			Sold	10/31/22	J	A	
53. -Vanguard Extended Market Index	A	Int./Div.			Sold	01/05/22	J	A	
54. -IShares MSCI USA Momentum ETF	A	Int./Div.			Sold	02/01/22	J	A	
55. -INvesco S&P MidCap Low Volatility	A	Int./Div.	J	T					
56. - Capital GroupCore Equity ETF	A	Int./Div.	J	T	Buy	10/05/22	J		
57. -Goldman Sach Treasury Access 0-1 year	A	Interest	K	T	Buy	06/09/22	K		
58. -Ishares Ibond Dec. 2024 Treasury ETF	A	Interest	J	T	Buy	12/08/22	J		
59. -Ishares Ibond Dec 2023 Treasury ETF	A	Interest	J	T	Buy	11/10/22	J		
60. -First Trust North American Energy ETF	A	Int./Div.	J	T	Buy	10/04/22	J		
61. Vanguard Inherited IRA (H)									
62. -Vanguard Federal Money Market Fund	B	Interest	J	T	Sold (part)	07/08/22	M	A	
63. - Energy transfer Ltd Partnership	B	Dividend	K	T	Buy	07/08/22	K		
64. - Sector Energy Select Spdr ETF	A	Dividend	K	T	Buy	07/08/22	K		
65. -Vanguard Total Stock Market Index	A	Dividend	L		Buy	07/08/22	K		
66. Rental Home in New Buffalo, Michigan	E	Rent	N	W					

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	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	
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	U =Book Value	V =Other	W =Estimated		

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

Name of Person Reporting	Date of Report
Simon, Philip P.	05/10/2023

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. § 13141 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: s/ Philip P. Simon

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. § 13106)

Committee on Financial Disclosure
Administrative Office of the United States Courts
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Washington, D.C. 20544