AO 10
Rev. 3/2023

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2023

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	4/19/2024
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**
U.S District Judge	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final	01/01/2023 **to** 12/31/2023
	5b. ☐ Amended Report	
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.		

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Simon, Philip P.	4/19/2024

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.	2023	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.					

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Simon, Philip P.	4/19/2024

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.			

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Simon, Philip P.	4/19/2024

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	Sold (part)	06/28/23	J	A	
4.	Vanguard Total Stock Market Index Fund	B	Int./Div.	M	T					
5.	Vanguard European Stock Index Fund	A	Int./Div.	K	T					
6.	HRC Hotels LLC	E	Distribution	N	T					
7.	Charles Schwab [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	K	T	Sold (part)	12/19/23	J	B	
17.	-DBline Enhcd CAPE I	A	Dividend	K	T	Sold (part)	12/19/23	J	A	

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

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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)	
18. -Fid Intl Indx	A	Dividend	J	T	Sold (part)	12/19/23	J	A	
19. -MetWest Ttl Ret Bond	A	Interest	J	T	Sold (part)	12/19/23	J	A	
20. -PIMCO Inc Inst	A	Int./Div.	J	T	Sold (part)	12/19/23	J	A	
21. -Prncpl Sm Cap Gr	A	Dividend	J	T	Sold (part)	12/19/23	J	A	
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.	J	T					
25. -Transamerica: U.S. Govt Secs	A	Interest	J	T					
26. -Transamerica: Bond	A	Interest	K	T					
27. -JP Morgan Midcap Value	A	Int./Div.	J	T					
28. -Aegon High Yield	A	Interest	J	T					
29. -Transamerica Aegon Sustainable Equity Income	A	Int./Div.	K	T					
30. -Blackrock Government Money market	A	Interest	J	T					
31. Transamerica Income Elite II -- "77" Annuity (H)									
32. -Transamerica Sm/MidCap Value	A	Int./Div.	K	T					
33. - TA Aegon High Yield Bond	A	Interest	J	T					
34. -Transamerica Aegon Sustainable Equity Income	A	Int./Div.	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
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35. -BlackRock Global Real Estate Securities	A	Int./Div.	K	T					
36. - TA JP Morgan Midcap Value	A	Int./Div.	K	T					
37. -Transamerica: Bond	A	Interest	K	T					
38. - TA Aegon US Govt Secs	A	Interest	J	T					
39. -BlackRock Government Money Market	A	Interest	J	T					
40. Schwab IRA (H)									
41. -Invesco S&P 500 Low Volatility	A	Int./Div.	J	T					
42. -Invesco DWA (Dorsey Wright) Momentum	A	Int./Div.	J	T					
43. - TD Schwab Cash Fund	A	Interest	J	T					
44. -Sprott Physical Gold Units	A	Interest	J	T					
45. -iShares Edge MSCI Intl Value Factor	A	Int./Div.	J	T					
46. -INvesco S&P MidCap Low Volatility	A	Int./Div.			Sold	04/26/23	J	A	
47. - Capital GroupCore Equity ETF	A	Int./Div.	J	T	Sold (part)	05/02/23	J	A	
48. -Goldman Sach Treasury Access 0-1 year	A	Interest	K	T	Sold (part)	06/08/23	J	A	
49. -Ishares Ibond Dec. 2024 Treasury ETF	A	Interest			Sold	11/07/23	J	A	
50. -Ishares Ibond Dec 2023 Treasury ETF	A	Interest			Sold	05/31/23	J	A	
51. -First Trust North American Energy ETF	A	Int./Div.	J	T					

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52. -Blackrock Strategic Income	A	Interest	J	T	Buy	05/11/23	J		
53. -Diamond Hill Core Bond I	A	Interest	J	T	Buy	08/22/23	J		
54. -JP Morgan Income I	A	Int./Div.	J	T	Buy	04/24/23	J		
55. -FT CBOE Vest Rising Div	A	Int./Div.	J	T	Buy	04/26/23	J		
56. -FT CBOE Vest Smid RGG	A	Int./Div.	J	T	Buy	10/26/23	J		
57. -ISHS MSCI Intl Quality	A	Int./Div.	J	T	Buy	06/08/23	J		
58. Vanguard Inherited IRA (H)									
59. -Vanguard Federal Money Market Fund	B	Interest	J	T					
60. - Energy transfer Ltd Partnership	D	Dividend	L	T					
61. - Sector Energy Select Spdr ETF	B	Int./Div.	L	T					
62. -Vanguard Total Stock Market Index	A	Int./Div.	L	T					
63. Rental Home in New Buffalo, Michigan	E	Rent	O	W					

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

In Section VII, lines 7, 40 and 43, my [redacted] IRA and Roth IRA have been moved by [redacted] financial advisor to a new custodian -- from Ameritrade to Schwab.

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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