

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2018

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) Koschik, Alan M.	2. Court or Organization United States Bankruptcy Court, Northern District of Ohio	3. Date of Report 07/02/2019
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) United States Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2018 to 12/31/2018
7. Chambers or Office Address John F. Seiberling Federal Building and United States Courthouse 2 South Main Street, Room 240 Akron, Ohio 44308		
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.)

	<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.		
2.		
3.		
4.		
5.		

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

☐ NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1. 2000-2018	Brouse McDowell -- employer sponsored 401(k) retirement plan and profit sharing plan; Rolled over to IRA with Merrill Lynch on October 11, 2018.
2.	
3.	

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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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1. 2018	Thrive Arts Center, Hourly Wages
2. 2018	Solon Board of Education, Hourly Wages
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.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1. Akron Bar Association and Stark County Bar Association	04/13/2018	Hartville, Ohio	Attend White-Williams Bankruptcy Seminar	Registration Fee and Materials, and Lunch
2. National Conference of Bankruptcy Judges	10/27/2018 to 10/31/2018	San Antonio, Texas	partial reimbursement for lodging during annual NCBJ Conference	two (2) nights lodging
3.				
4.				
5.				

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V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*NONE *(No reportable gifts.)*

	<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
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.)*

	<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.	Discover Card	Revolving Credit Card	K
2.			
3.			
4.			
5.			

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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		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(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. STRS Russell 2000 Index Fund		None	J	T					
2. STRS Large Cap Core Fund		None	J	T					
3. MFS Value R5		None			Redeemed	10/11/18	M		To Merrill Lynch accounts
4. Large Cap Growth/Jennison Fund		None			Redeemed	10/11/18	N		To Merrill Lynch accounts
5. MassMutual Select Mid Cap Growth Equity II		None			Redeemed	10/11/18	M		To Merrill Lynch accounts
6. Metropolitan West Total Return Bond Plan		None			Redeemed	10/11/18	L		To Merrill Lynch accounts
7. Oppenheimer Main Street Mid Cap Fund C		None			Redeemed	04/20/18	J		To Opp. Cap. Apprec. C
8.					Redeemed	04/20/18	J		To Opp. Emerg. Mkts. C
9. Oppenheimer Main Street Fund C		None			Redeemed	04/20/18	K		To Opp. Intl. Diversif'd C
10. Oppenheimer Main Street All Cap (fka Select) Fund C		None			Redeemed	04/20/18	J		To Opp. Cap. Apprec. C
11.					Redeemed	04/20/18	J		To Opp. Intl. Bond C
12.					Redeemed	04/20/18	J		To Opp. Main St. Sm. Cap.
13.					Redeemed	04/20/18	J		To Opp. Value Fund C
14. Oppenheimer International Growth Fund C		None			Redeemed	04/20/18	K		To Opp. Cap. Apprec. C
15. Oppenheimer Global Opportunities Fund C		None			Redeemed	04/20/18	K		To Opp. Value Fund C
16. Oppenheimer Capital Income Fund C	A	Dividend			Redeemed	04/20/18	J		To Opp. Intl. Diversif'd C
17.					Redeemed	04/20/18	K		To Opp. Ltd. Term Bond

1. Income Gain Codes:	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
(See Columns B1 and D4)	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	J = \$15,000 or less	K = \$15,001 - \$50,000	L = \$50,001 - \$100,000	M = \$100,001 - \$250,000	
(See Columns C1 and D3)	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	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

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	(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)

18.					Redeemed	04/20/18	J		To Opp. Cap. Apprec. C
19. Oppenheimer Global Allocation Fund C		None			Redeemed	04/20/18	J		To Opp. Value Fund C
20.					Redeemed	04/20/18	J		To Opp. Intl. Bond C
21. Oppenheimer Intl. Diversified Fund C		None			Buy	04/20/18	J		From Opp. Cap. Inc. Fund C
22.					Buy	04/20/18	K		From Opp. Main St. Fund C.
23.					Redeemed	10/11/18	K		To Merrill Lynch Accounts
24. Oppenheimer Limited-Term Bond Fund C	A	Dividend			Buy	04/20/18	K		From Opp. Cap. Inc. Fund C
25.					Redeemed	10/11/18	K		To Merrill Lynch Accounts
26. Oppenheimer Capital Appreciation Fund C		None			Buy	04/20/18	J		From Opp. Main St. All-Cap
27.					Buy	04/20/18	K		From Opp. Intl. Growth C
28.					Buy	04/20/18	J		From Opp. Main St. Mid-Cap
29.					Buy	04/20/18	J		From Opp. Cap. Inc. Fund C
30.					Redeemed	10/11/18	K		To Merrill Lynch Accounts
31. Oppenheimer Value Fund C	A	Dividend			Buy	04/20/18	K		From Opp. Global Opport. C
32.					Buy	04/20/18	J		From Opp. Global Allocat C
33.					Buy	04/20/18	J		From Opp. Main St. All-Cap
34.					Redeemed	10/11/18	K		To Merrill Lynch Accounts

1. Income Gain Codes:	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
(See Columns B1 and D4)	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	J = \$15,000 or less	K = \$15,001 - \$50,000	L = \$50,001 - \$100,000	M = \$100,001 - \$250,000	
(See Columns C1 and D3)	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	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	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		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(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)

35. Oppenheimer International Bond Fund C	A	Dividend			Buy	04/20/18	J		From Opp. Global Allocat C
36.					Buy	04/20/18	J		From Opp. Main St. All-Cap
37.					Redeemed	10/11/18	J		To Merrill Lynch Accounts
38. Oppenheimer Main Street Small Cap Fund C		None			Buy	04/20/18	J		From Opp. Main St. All-Cap
39.					Redeemed	10/11/18	J		To Merrill Lynch Accounts
40. Oppenheimer Emerging Markets Innovators Fund C		None			Buy	04/20/18	J		From Opp. Main St. Mid-Cap
41.					Redeemed	10/11/18	J		To Merrill Lynch Accounts
42. NY Life MSVP Cornerstone Growth Fund		None			Redeemed	10/30/18	K		To Merrill Lynch Accounts
43. NY Life Epoch US Equity (fka ICAP Select Equity) Fund		None			Redeemed	10/30/18	K		To Merrill Lynch Accounts
44. NY Life VP Eagle Small Cap Int Cl Fund		None			Redeemed	10/30/18	K		To Merrill Lynch Accounts
45. Merrill Lynch: Bank of America RASP (Money Market Fund)	A	Interest	J	T	Buy	10/17/18	J		Fr. Oppen and Pruden Accts
46. Merrill Lynch: U.S. Treasury Bill		None	M	T	Buy	10/29/18	M		From Prudential Accounts
47. Merrill Lynch: U.S. Treasury Note	B	Interest	M	T	Buy	10/29/18	M		From Prudential Accounts
48. Merrill Lynch: iShares Russell 1000 Fund	B	Dividend	M	T	Buy	10/19/18	L		From Oppenheimer Accounts
49.					Buy	10/30/18	M		From Prudential Accounts
50.					Buy	11/14/18	K		From New York Life Accts.
51. Merrill Lynch: iShares 1-3 Year Treasury Bond ETF	A	Dividend	K	T	Buy	10/19/18	J		From Oppenheimer Accounts

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

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	(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)
52.					Buy	10/30/18	K		From Prudential Accounts
53.					Buy	11/14/18	J		From New York Life Accts.
54. Merrill Lynch: TIPS Bond ETF	A	Dividend	K	T	Buy	10/19/18	J		From Oppenheimer Accounts
55.					Buy	10/30/18	K		From Prudential Accounts
56.					Buy	11/14/18	J		From New York Life Accts.
57. Merrill Lynch: IShares Short Treasury Bond ETF	A	Dividend	K	T	Buy	10/19/18	J		From Oppenheimer Accounts
58.					Buy	10/30/18	K		From Prudential Accounts
59.					Buy	11/14/18	J		From New York Life Accts.
60. Merrill Lynch: SPDR Gold Trust		None	K	T	Buy	10/19/18	J		From Oppenheimer Accounts
61.					Buy	10/30/18	J		From Prudential Accounts
62.					Buy	11/14/18	J		From New York Life Accts.
63. Merrill Lynch: Vanguard Small-Cap Fund	A	Dividend	K	T	Buy	10/19/18	K		From Oppenheimer Accounts
64.					Buy	10/30/18	K		From Prudential Accounts
65.					Buy	11/14/18	J		From New York Life Accts.
66. Merrill Lynch: Vanguard Mid-Cap ETF	A	Dividend	L	T	Buy	10/19/18	K		From Oppenheimer Accounts
67.					Buy	10/30/18	K		From Prudential Accounts
68.					Buy	11/14/18	J		From New York Life Accts.

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 \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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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		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(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)
69. Merrill Lynch: Vanguard FTSE Emerging ETF	A	Dividend	K	T	Buy	10/19/18	K		From Oppenheimer Accounts
70.					Buy	10/30/18	K		From Prudential Accounts
71.					Buy	11/14/18	J		From New York Life Accts.
72. Merrill Lynch: Vanguard FTSE Developed ETF	A	Dividend	L	T	Buy	10/19/18	K		From Oppenheimer Accounts
73.					Buy	10/30/18	K		From Prudential Accounts
74.					Buy	11/14/18	J		From New York Life Accts.
75. American Fund Money Market 529C		None	J	T					
76. Thrivent Financial for Lutherans Whole Life Insurance Policy	A	Dividend	J	T					
77. Key Bank, N.A., Cash Accounts	A	Interest	K	T					
78. Galler SB, LLC	A	Dividend	M	W					
79.									
80.									

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

In Section VII, all of the items listed as Nos. 1-74 are funds in tax deferred retirement accounts (including 401(k) and 401(a) plans and rollover IRAs) or college 529 accounts. The income reported includes all income (dividend, interest, etc.) actually reported to me in the monthly, quarterly, and annual statements I received. I assume that the remainder of the changes in value, including in those funds for which income is identified as "none," are from market value appreciation (or depreciation) of the underlying investments. In a few instances, LT and ST capital gain figures were separately reported to me. I have included those amounts as income (although I included them as "dividends" since there is not option to select "capital gains"). To the extent other portions of the change in value could be attributed to some form of income, as opposed to market appreciation, those amounts have not been reported to me. This comment is intended to address the issues first raised by the Committee's letter to me dated February 3, 2015, regarding my initial financial disclosure dated December 15, 2014. That letter noted that "all income is reportable, whether taxable, tax deferred, or tax exempt. . . the amount of the dividends reinvested must be listed as income on your report. You may want to refer to pages 45 and 46 of the filing instructions." I have carefully reviewed the instructions, as I had before preparing my initial disclosure. As I did with my initial disclosure, this annual disclosure includes all income that has been reported to me.

In Section VII, the four funds reported at lines 3-6 are Prudential funds held in the Brouse McDowell employer-sponsored 401(k) plan. Those assets were rolled over into my new Rollover IRA with Merrill Lynch on October 11, 2018, and were invested by Merrill Lynch on October 30, 2018. They were allocated among 9 investment funds, a U.S. Treasury Bill, a U.S. Treasury Note, and a Bank of America Money Market Fund. Each transaction describes the rollover as being made "To the Merrill Lynch Accounts." The Merrill Lynch funds appear at lines 45-74 and all include the name "Merrill Lynch" for identification purposes. References to transactions in the Merrill Lynch funds as being "From Prudential Accounts" refers to rollovers from the four (4) funds reported at lines 3-6.

In Section VII, the Oppenheimer funds reported at lines 7-20 were all reallocated to other Oppenheimer funds on April 20, 2019. The Oppenheimer funds to which the previous funds were reallocated are reported at lines 21-41. Those funds were all rolled over to the Merrill Lynch funds (lines 45-74) on October 11, 2018, were invested by Merrill Lynch on October 19, 2018, and are described as being made "To Merrill Lynch Accounts." References to transactions in the Merrill Lynch funds as being "From Oppenheimer Accounts" refers to the rollovers from the seven (7) funds reported at lines 21-41.

In Section VII, the New York Life funds reported at lines 42-44 were rolled over to the Merrill Lynch funds (lines 45-74) on October 30, 2018, were invested by Merrill Lynch on November 14, 2018, and are described as being made "To Merrill Lynch Accounts." References to transactions in the Merrill Lynch funds as being "From New York Life Accts." refers to the rollovers from the three (3) New York Life funds reported at lines 42-44.

In Section VII, the funds rolled over from Oppenheimer and Prudential to Merrill Lynch on October 11, 2018, and invested on October 17, 2018, by Merrill Lynch into the Bank of America Money Market Fund (Bank of America RASP), are described on line 45 as being "Fr. Oppen and Pruden Accts."

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

Signature: s/ Alan M. Koschik

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
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544