

FINANCIAL DISCLOSURE REPORT INITIAL FILING

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) Kruse, Brian S.	2. Court or Organization U.S. Bankruptcy Court, District of Nebraska	3. Date of Report 08/25/2021
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Bankruptcy Judge - Active	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☒ Initial ☐ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2019 to 05/08/2020
7. Chambers or Office Address Thomas V. Denny Federal Building 100 Centennial Mall North, Room 463 Lincoln, NE 68508		
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. Partner / Managing Partner (and see Part VIII)	Rembolt Ludtke LLP
2. President and Secretary	Ben Sasse for U.S. Senate, Inc. (resigned September, 2019)
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. 01/01/2020	Rembolt Ludtke LLP, agreement for payment of interest in former law firm
2. 01/01/2020	Rembolt Ludtke LLP, agreement for payment as Of-Counsel attorney
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. 2018	Rembolt Lutdke LLP law firm K1 income (1040 Line 6)	\$220,266.00
2. 2019	Rembolt Lutdke LLP law firm K1 income (estimated see Part VIII)	\$231,588.00
3. 2020	Rembolt Lutdke LLP law firm of counsel income (Janaury 1 - March 16, 2020)	\$38,225.79
4. 2020	Rembolt Lutdke LLP law firm buyout income (total through April 30, 2020)	\$8,000.00

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.	
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.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1. Exempt				
2.				
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.	Exempt		
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.			
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. Fidelity - Cash Account	A	Interest	J	T					
2. Pinnacle Bank - Cash Account	A	Interest	J	T					
3. HSA Bank Account HSA - Cash Account	A	Interest							
4. Fidelity Brokerage Account (H)									
5. -- Fidelity 500 Index Fund (FXAIX)	A	Dividend	J	T	Exempt				
6. -- Cash	A	Interest	J	T	Exempt				
7. Fidelity Traditional IRA; Rollover of 401K Funds (H)									
8. -- Cash	A	Interest	O	T	Exempt				
9. Rembolt Ludtke LLP 401(k) Fidelity (H)									
10. -- Alger Spectra Fund Class Z ASPZX	D	Dividend			Exempt				
11. -- American Funds EuroPacific Growth Fund Class R-6 RERGX	C	Dividend			Exempt				
12. -- Baron Small Cap Fund Class R6 BSCUX	C	Dividend			Exempt				
13. -- BlackRock Equity Dividend Fund K Shares MKDVX	E	Dividend			Exempt				
14. -- Federated Total Retun Gov't Bond Fund	A	Dividend			Exempt				
15. -- Fidelity 500 Index Fund FXAIX	A	Dividend			Exempt				
16. -- Fidelity Contrafund K6 FLCNX	A	Dividend			Exempt				
17. -- Fidelity International Index Fund FSPSX		None			Exempt				

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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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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code 1 (A-H)	Type (e g , div , rent, or int)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e g , buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
18. -- Fidelity U.S. Bond Index Fund FXNAX	A	Dividend			Exempt				
19. -- Invesco Oppenheimer Developing Markets Fund Class R6 ODVIX		None			Exempt				
20. -- Ivy Mid Cap Growth Fund Class N IGRFX	C	Dividend			Exempt				
21. -- John Hancock Funds Disciplined Value Mid Cap Class R6 JVMRX	B	Dividend			Exempt				
22. -- PIMCO Investment Grade Corp. Bond Fund Institutional Class PIGIX	C	Dividend			Exempt				
23. -- T. Rowe Price Small-Cap Value Fund I Class PRVIX	B	Dividend			Exempt				
24. -- Vanguard Federal Money Market Fund Investor Shares VMFXX	A	Dividend			Exempt				
25. Fidelity Roth IRA #1 (H)									
26. -- Apple Inc. (AAPL)	A	Dividend			Exempt				
27. -- Carlyle Group LP Com UTS Ltd Ptn (CG)		None			Exempt				
28. -- DocuSign, Inc. (DOCU)		None			Exempt				
29. -- Mastercard Incorporated (MA)	A	Dividend			Exempt				
30. -- NVIDIA Corp (NVDA)	A	Dividend			Exempt				
31. -- Paycom Software Inc. (PAYC)		None			Exempt				
32. -- Stitch Fix Inc. (SFIX)		None			Exempt				
33. -- Fidelity Government Cash Reserves (FDRXX)	A	Interest	L	T	Exempt				
34. Fidelity Roth IRA #2 (H)									

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

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35. -- Berkshire Hathaway Inc. B Shares (BRK B)		None			Exempt				
36. -- Costco Wholesale Corp (COST)	A	Dividend	J	T	Exempt				
37. -- Disney (DIS)	A	Dividend	J	T	Exempt				
38. -- Starbucks Corp (SBUX)	A	Dividend	J	T	Exempt				
39. -- UnitedHealth Group (UNH)	A	Dividend	J	T	Exempt				
40. -- Vanguard Index 500 (VFINX)	A	Dividend	K	T	Exempt				
41. -- Fidelity Government Cash Reserves (FDRXX)	A	Interest	K	T	Exempt				
42. TD Ameritrade HSA (H)									
43. -- Alphabet Inc. - Class C (GOOG)		None			Exempt				
44. -- CME Group Inc. (CME)	A	Dividend			Exempt				
45. -- Markel Corporation (MKL)		None			Exempt				
46. -- The Trade Desk, Inc. (TTD)		None			Exempt				
47. -- Cash	A	Interest			Exempt				
48. Fidelity HSA (H)									
49. -- Cash	A	Interest	L	T	Exempt				
50. Nebraska NEST 529 Plan (H)									
51. -- State Street S&P 500 Index	A	Dividend	J	T	Exempt				

1 Income Gain Codes: (See Columns B1 and D4)	A =\$1,000 or less F =\$50,001 - \$100,000 J =\$15,000 or less N =\$250,001 - \$500,000 P3 =\$25,000,001 - \$50,000,000	B =\$1,001 - \$2,500 G =\$100,001 - \$1,000,000 K =\$15,001 - \$50,000 O =\$500,001 - \$1,000,000	C =\$2,501 - \$5,000 H1 =\$1,000,001 - \$5,000,000 L =\$50,001 - \$100,000 P1 =\$1,000,001 - \$5,000,000 P4 =More than \$50,000,000	D =\$5,001 - \$15,000 H2 =More than \$5,000,000 M =\$100,001 - \$250,000 P2 =\$5,000,001 - \$25,000,000	E =\$15,001 - \$50,000
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52. -- Vanguard Total Stock Market Index	A	Dividend	J	T	Exempt				
53. -- Vanguard Equity Income	A	Dividend	J	T	Exempt				
54. -- T. Rowe Price Large Cap Growth	A	Dividend	J	T	Exempt				
55. -- Tributary Small Company	A	Dividend	J	T	Exempt				
56. -- Vanguard REIT Index	A	Dividend	J	T	Exempt				
57.									
58.									
59.									
60.									
61.									
62.									
63.									
64.									
65.									
66.									
67.									
68.									

1 Income Gain Codes:

(See Columns B1 and D4)

2 Value Codes

(See Columns C1 and D3)

3 Value Method Codes

(See Column C2)

A =\$1,000 or less

F =\$50,001 - \$100,000

J =\$15,000 or less

N =\$250,001 - \$500,000

P3 =\$25,000,001 - \$50,000,000

Q =Appraisal

U =Book Value

B =\$1,001 - \$2,500

G =\$100,001 - \$1,000,000

K =\$15,001 - \$50,000

O =\$500,001 - \$1,000,000

R =Cost (Real Estate Only)

V =Other

C =\$2,501 - \$5,000

H1 =\$1,000,001 - \$5,000,000

L =\$50,001 - \$100,000

P1 =\$1,000,001 - \$5,000,000

P4 =More than \$50,000,000

S =Assessment

W =Estimated

D =\$5,001 - \$15,000

H2 =More than \$5,000,000

M =\$100,001 - \$250,000

P2 =\$5,000,001 - \$25,000,000

T =Cash Market

E =\$15,001 - \$50,000

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	(1)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
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69.									
70.									
71.									
72.									

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

I was a member of the panel of Chapter 7 bankruptcy trustees for Nebraska during 2018, 2019, and 2020. I acted in this capacity as a lawyer at Rembolt Ludtke LLP. All Chapter 7 trustee fees were paid to the law firm. I was paid by the firm not directly from any of the bankruptcy estates.

Part III-A, Item 2, income as a partner of the law firm of Rembolt Ludtke LLP is estimated based upon a draft K1 received from the firm's accountants. At the time this report was completed, the firm had not yet filed its tax return. As such I have not yet filed a tax return for 2019. I will supplement to the extent the actual income amount is materially greater than listed.

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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/ **Brian S. Kruse**

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