

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2017

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 08/06/2018
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 01/01/2017 to 12/31/2017
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. 2000-2017	Brouse McDowell -- employer sponsored 401(k) retirement plan and profit sharing plan; Will soon be rolled over to IRA. No future contributions.
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. 2017	Thrive Arts Center, Hourly Wages
2. 2017	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	04/21/2017	Hartville, Ohio	Attend White-Williams Bankruptcy Seminar	Registration Fee and Materials, and Lunch
2.	Cleveland Metropolitan Bar Association	05/04/2017 to 05/05/2017	Cleveland, Ohio	Attend William J. O'Neill Bankruptcy Institute	Registration Fee and Materials, Lunches, and Speaker Dinner
3.	National Conference of Bankruptcy Judges	10/06/2017 to 10/11/2017	Las Vegas, Nevada	partial reimbursement for lodging during annual NCBJ Conference	two (2) nights lodging
4.	Federal Bar Association	10/20/2017	Independence, Ohio	Attend N.D. Ohio Bankruptcy Court's Bench-Bar Retreat, hosted by Federal Bar Associat	Registration Fee and Lunch

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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.	BarclayCard (Barlay's Bank)	Revolving Credit Card	K
2.	CitiBank	Revolving Credit Card	J
3.	Discover Card	Revolving Credit Card	J
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 I (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. OPERS Large Cap Index Fund		None			Redeemed	04/04/16	J		To 8 Oppenheimer Funds
4. OPERS Small Cap Index Fund		None			Redeemed	04/04/16	J		To 8 Oppenheimer Funds
5. MFS Value R5		None	M	T					
6. Large Cap Growth/Jennison Fund		None	N	T					
7. MassMutual Select Mid Cap Growth Equity II		None	M	T					
8. Metropolitan West Total Return Bond Plan		None	L	T					
9. Oppenheimer Equity Fund C	A	Dividend			Buy (add'l)	04/04/16	J		From OPERS Redemption
10.					Redeemed	03/16/17	K		To Opp. Main Street Fund C
11. Oppenheimer Main Street Mid Cap Fund C	C	Dividend	K	T	Buy (add'l)	04/04/16	J		From OPERS Redemption
12.					Buy (add'l)	11/20/17	J		From Opp. Global Oppor C
13. Oppenheimer Main Street Fund C	C	Dividend	K	T	Buy (add'l)	04/04/16	J		From OPERS Redemption
14.					Buy (add'l)	03/16/17	K		From Opp. Equity Fund C
15. Oppenheimer Main Street All Cap (fka Select) Fund C	B	Dividend	K	T	Buy (add'l)	04/04/16	J		From OPERS Redemption
16.					Buy (add'l)	11/20/17	J		From Opp. Global Oppor C
17. Oppenheimer International Growth Fund C		None	K	T	Buy (add'l)	04/04/16	J		From OPERS Redemption

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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☐ 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)

18.					Buy (add'l)	11/16/17	J		From Opp. Global Oppor C
19.					Buy (add'l)	11/20/17	J		From Opp. Global Oppor C
20. Oppenheimer Global Opportunities Fund C	A	Dividend	K	T	Buy (add'l)	04/04/16	J		From OPERS Redemption
21.					Redeemed (part)	11/16/17	J		To Opp. Global Alloc. C
22.					Redeemed (part)	11/16/17	J		To Opp. Capital Inc C
23.					Redeemed (part)	11/16/17	J		To Opp. Intl. Growth C
24.					Redeemed (part)	11/20/17	J		To Opp. Global Alloc C
25.					Redeemed (part)	11/20/17	J		To Opp. Capital Inc C
26.					Redeemed (part)	11/20/17	J		To Opp. Main St All Cap C
27.					Redeemed (part)	11/20/17	J		To Opp. Intl Growth C
28.					Redeemed (part)	11/20/17	J		To Opp. Main St. Mid- Cap C
29. Oppenheimer Capital Income Fund C	A	Dividend	K	T	Buy (add'l)	04/04/16	J		From OPERS Redemption
30.					Buy (add'l)	11/16/17	J		From Opp. Global Oppor C
31.					Buy (add'l)	11/20/17	J		From Opp. Global Oppor C
32. Oppenheimer Global Allocation Fund C		None	K	T	Buy (add'l)	04/04/16	J		From OPERS Redemption
33.					Buy (add'l)	11/16/17	J		From Opp. Global Oppor C
34.					Buy (add'l)	11/20/17	J		From Opp. Global Oppor C

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(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	
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35. NY Life MSVP Cornerstone Growth Fund		None	K	T					
36. NY Life Epoch US Equity (fka ICAP Select Equity) Fund		None	K	T					
37. NY Life VP Eagle Small Cap Int CI Fund		None	K	T					
38. American Fund Money Market 529C		None	J	T					
39. Thrivent Financial for Lutherans Whole Life Insurance Policy	A	Dividend	J	T					
40. Key Bank, N.A., Cash Accounts	A	Interest	K	T					
41. Galler SB, LLC		None	M	W					
42.									
43.									

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

In Section VII, all of the items listed as Nos. 1-38 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 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," is from value appreciation (or depreciation) of the market value 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 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 OPERS funds reported at lines 3-4 were rolled over and reinvested in certain Oppenheimer funds identified in lines 9, 11, 13, 15, 17, 20, 29, and 32. This rollover occurred on April 4, 2016, which was last year, not during the current reporting period. This rollover was overlooked in last year's disclosure. It is included here to correct that error in last year's disclosure. Please accept this amendment to my prior report.

In Section VII, line 15, please notice that Oppenheimer's Main Street Select Fund C changed its name to Oppenheimer Main Street All Cap Fund C. I do not have specific details regarding this change or the exact date the name change occurred. However, the change occurred between my June 30, 2017 statement and my September 30, 2017 statement.

In Section VII, the remainder of the transactions reported reflect fund reallocations made by Oppenheimer in our Oppenheimer accounts. These reallocation transactions took place on March 16, November 16, and November 20, 2017.

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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
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