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
McHugh, Carolyn B.	10th Circuit Court of Appeals	05/02/2024
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**
Full Time - Appellate Judge	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☐ Amended Report	01/01/2023 **to** 12/31/2023
7. Chambers or Office Address		
125 South State Street 4201 Federal Building Salt Lake City, Utah 84138-1122		

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.		
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.	2005	State of Utah - Defined Benefit Pension Plan
2.		
3.		

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	Sentry Financial Corporation - salary
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
McHugh, Carolyn B.	05/02/2024

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.	Intercap Lending, Inc.	Mortgage for property (August 2022) (Salt Lake City, Utah) (Part VII, Line 1)	N
2.			
3.			
4.			
5.			

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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. Property, Salt Lake City, UT ($671,000) (August 2022)		None	O	R					
2. Wells Fargo Cash Accounts	A	Interest	M	T					
3. Voya Whole Life	A	Interest	M	T					
4. Hercules Federal Credit Union	A	Interest			Closed	02/10/23	M		
5. JP MORGAN Chase Account #1	F	Interest	M	T	Open	02/10/23	M		
6. 401(k) #1 (H)									
7. -Small Cap Fund (SLLAX)	A	Int./Div.	M	T					
8. -Mid-Cap Fund (SEMCX)	A	Int./Div.	M	T					
9. -Multi-Asset Income Fund (SIOAX)	D	Int./Div.	M	T					
10. -Core Fixed Income Fund (TRLVX)	E	Int./Div.	O	T					
11. -Int'l Equity Fund (SEITX)	D	Int./Div.	N	T					
12. -Multi-Asset Inflation Managed Fund (SIFAX)	D	Int./Div.	M	T					
13.					Sold (part)	09/25/23	J		
14. -S&P 500 Index Fund (SSPIX)	B	Int./Div.	M	T					
15. -Large Cap Fund (SLGAX)	C	Int./Div.	N	T					
16. -High Yield Bond (SHYAX)	D	Int./Div.	L	T					
17. -Multi-Strategy Alt Fun (SMSAX)	C	Int./Div.	L	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

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McHugh, Carolyn B.	05/02/2024

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)	
18. -Emerging Mkts Equity Fund (SIEMX)	B	Int./Div.	L	T					
19. -Multi-Asset Accumulation Fund (SAAAX)	D	Int./Div.	N	T					
20.					Buy (add'l)	09/25/23	J		
21. -Emerging Mkts Debt Fund (SITEX)	D	Int./Div.	M	T					
22. -Dynamic Asset Allocation Fund (SDYAX)	A	Int./Div.	L	T					
23.					Sold (part)	09/25/23	J		
24. -Government Fund (SEOXX)	A	Int./Div.			Sold	01/17/23	K		
25. -Government Fund (AABXX)	A	Int./Div.			Buy	01/17/23	K		
26.					Buy (add'l)	02/02/23	J		
27.					Sold	12/18/23	K		
28. -US Mgd Volatility Fund (SVOAX)	C	Int./Div.	M	T					
29. -Global Mgd Vol Fund (SVTAX)	C	Int./Div.	M	T					
30. -Short Duration Govt Fund (TCSGX)	C	Int./Div.	M	T					
31. -Ultra Short Bond Fund (SECPX)	C	Int./Div.	L	T					
32. -Real Return Fund (SRAAX)	A	Int./Div.	K	T					
33. -Multi Asset Capital Stability Fund (SCLAX)	C	Int./Div.	L	T					
34. Zions Cash Accounts	B	Interest	O	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	
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35. JP MORGAN Chase Accounts #2	B	Interest	P1	T					
36. Health Savings Account	A	Interest	K	T					
37. SFY 401(k) #2 (H)									
38. -Large Cap Fund (SLGAX)	A	Int./Div.	L	T					
39. - Mid-Cap Fund (SEMCX)	A	Int./Div.	K	T					
40. -International Equity Fund (SEITX)	B	Int./Div.	L	T					
41. -Small Cap Fund (SLLAX)	A	Int./Div.	K	T					
42. - S&P 500 Index Fund (SSPIX)	A	Int./Div.	K	T					
43. -US Mgd Volatility Fund (SVOAX)	A	Int./Div.	K	T					
44. - Global Mgd Vol Fund (SVTAX)	A	Int./Div.	K	T					
45. -Core Fixed Income Fund (TRLVX)	C	Int./Div.	M	T					
46. -Emerging Mkts Equity Fund (SIEMX)	A	Int./Div.	K	T					
47. -Short Duration Govt Fund (TCSGX)	A	Int./Div.	J	T					
48. -Ultra Short Bond Fund (SECPX)	A	Int./Div.	J	T					
49. -Multi-Strategy Alt Fund (SMSAX)	A	Int./Div.	J	T					
50. -High Yield Bond Fund (SHYAX)	B	Int./Div.	K	T					
51. -Emerging Mkts Debt Fund (SITEX)	A	Int./Div.	K	T					

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52. -Government Fund (SEOXX)	A	Int./Div.	J	T					
53. -Multi-Asset Accum Fund (SAAAX)	B	Int./Div.	L	T					
54. -Multi-Asset Inflation Managed Fund (SIFAX)	A	Int./Div.	K	T					
55. -Dynamic Asset Alloc Fund (SDYAX)	A	Int./Div.	K	T					
56. -Multi-Asset Income Fund (SIOAX)	B	Int./Div.	K	T					
57. Sentry Fin'l Corporation		None	P2	U					
58. Sentry Investments	F	Int./Div.	P1	U					
59. Foster Investments Co., LLC	G	Int./Div.	P2	W					

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

Name of Person Reporting	Date of Report
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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/ Carolyn B. McHugh

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