

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2013

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) McManus, Michael S.	2. Court or Organization Eastern District of California	3. Date of Report 05/14/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2013 to 12/31/2013
7. Chambers or Office Address United States Courthouse 501 I Street, Suite 3-200 Sacramento CA 95814		
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.	Member	Sacramento Valley Bankruptcy Forum
2.	Member	National Conference of Bankruptcy Judges
3.	Member	State Bar of California* (see part VIII)
4.	Fellow	American College of Bankruptcy
5.	Member	Randonneurs USA

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.	
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. 2013	University of Pacific, McGeorge School of Law, teaching income Fall Semester August to December 2013	\$2,500.00
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. 2013	Twin Rivers School District -- teacher
2. 2013	Boys and Girls Club -- tutor
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. American Conference Institute	January 17, 2013	San Francisco, CA	Speak at educational program	Transportation paid by Source.
2. Orange County Bankruptcy Forum	May 30-31, 2013	Irvine, CA	Speak at educational program	Transportation, meals and one night lodging paid by Source
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.)*

SOURCE	DESCRIPTION	VALUE
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.)*

CREDITOR	DESCRIPTION	VALUE CODE
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. Bank Account, IRA, Bank of America	A	Interest	J	T					
2. Mutual Fund, Growth Fund of Amer. Part VIII	B	Dividend	K	T	Sold (part)	04/15/13	J	B	Market
3.					Sold (part)	07/19/13	J	C	Market
4. Bank Account, Wells Fargo Bank	A	Interest	J	T					
5. Bank Account, Wells Fargo Bank	A	Interest	J	T					
6. Bank Account, UBS Bank. Part VIII	A	Interest	M	T					
7. Bank Account, IRA, Wells Fargo Bank	A	Interest	J	T					
8. Bank Account, Wells Fargo Bank	A	Interest	J	T					
9. Certificate of Deposit, Wells Fargo Bank. Part VIII	A	Interest	J	T					
10. Mutual Fund, American Funds Capital World Gro&Inc. Part VIII	D	Dividend	K	T	Sold (part)	04/15/13	K	D	Market
11.					Sold (part)	07/19/13	J	C	Market
12. Mutual Fund, American Funds, US Govt. Part VIII	C	Dividend	J	T	Sold (part)	04/15/13	J	A	Market
13.					Sold (part)	07/19/13	J	A	Market
14. Mutual Fund, Baron Growth Fund. Part VIII	B	Dividend	J	T	Sold (part)	04/15/13	J	B	Market
15.					Sold (part)	07/19/13	J	B	Market
16. Mutual Fund, Blackrock Global Alloc. Fund. Part VIII		None			Sold	04/15/13	K	C	Market
17. Mutual Fund, FT Templeton Global Bond Fund. Part VIII	D	Dividend	K	T	Sold (part)	07/19/13	J	B	Market

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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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)

18. Mutual Fund, Gabelli Equity Income Fund. Part VIII	B	Dividend	J	T	Sold (part)	04/15/13	J	B	Market
19.					Sold (part)	07/19/13	J	B	Market
20. Mutual Fund, IVY Global Natural Res. Fund, Part VIII		None			Sold	04/15/13	J		Market
21. Mutual Fund, Keeley Small Cap Fund. Part VIII	A	Dividend			Sold	04/15/13	J	B	Market
22. Mutual Fund, Loomis Sayles Inv. Gr. Bond Fund. Part VIII	D	Dividend	K	T	Sold (part)	07/19/13	J	A	Market
23. Mutual Fund, Pimco Real Return Fund. Part VIII	C	Dividend	J	T	Sold (part)	04/15/13	J	A	Market
24.					Sold (part)	07/19/13	J	A	Market
25. Mutual Fund, Royce Premier Fund. Part VIII	B	Dividend	J	T	Sold (part)	04/15/13	J	C	Market
26.					Sold (part)	07/19/13	J	A	Market
27. Money Market, UBS PACE MM. Part VIII	A	Interest	J	T					
28. Mutual Fund, TIAA-CREF, T-C Lifecycle 2015 Fund. Part VIII	A	Dividend	J	T					
29. Mutual Fund, Prudential Short Term Corporate Bond. Part VIII	C	Dividend	K	T	Sold (part)	04/15/13	J	A	Market
30.					Sold (part)	07/19/13	J	A	Market
31. Mutual Fund, Fidelity Advisor Floating Rate. Part VIII	C	Dividend	K	T	Sold (part)	04/15/13	J	A	Market
32.					Sold (part)	07/19/13	J	A	Market
33. Mutual Fund, Calamos Gro & Inc. Part VIII	B	Dividend	J	T	Sold (part)	04/15/13	J	A	Market
34.					Sold (part)	07/19/13	J	A	Market

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	
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35. Certificate of Deposit, Bank of China NY Part VIII	A	Interest			Matured	07/17/13	L	A	N/A
36. Certificate of Deposit, Bank of India NY, Part VIII	A	Interest			Matured	10/16/13	L	A	N/A
37. Certificate of Deposit, Bank of India NY, Part VIII	A	Interest			Matured	10/23/13	K	A	N/A
38. Certificate of Deposit, Bank Baroda YO NY Part VIII	A	Interest			Matured	10/30/13	K	A	N/A
39. Certificate of Deposit, Beal Bank NV	A	Interest	K	T					

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

Part I.

As in past years, membership in the State Bar of California is listed even though the Bar regards judges as nonmembers.

Part IV.

Nos. 1 and 2 were not programs that had the primary purpose of educating judges. They were educational programs for attorneys, accountants, and other professionals working in the bankruptcy/insolvency context.

Part VII

Part VII: No. 2/3. All dividends for 2013 totaled within Income Gain Code B and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 6. All interest earned was retained in this bank account. The gross value reported in Column C(1) includes reinvested interest.

Part VII: No. 9. This 3-month certificate of deposit was initially purchased on 6/19/07 and has been rolled over with the interest earned each three months thereafter.

Part VII: No. 10/11. All dividends for 2013 totaled within Income Gain Code D and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 12/13. All dividends for 2013 totaled within Income Gain Code C and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 14/15. All dividends for 2013 totaled within Income Gain Code B and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 17. All dividends for 2013 totaled within Income Gain Code D and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 18-19. All dividends for 2013 totaled within Income Gain Code B and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 21. All dividends for 2013 totaled within Income Gain Code A and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 22. All dividends for 2013 totaled within Income Gain Code D and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 23/24. All dividends for 2013 totaled within Income Gain Code C and were reinvested in this mutual fund on. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 25/26. All dividends for 2013 totaled with Income Gain Code B and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 27. All interest earned was retained in this money market account. The gross value reported in Column C(1) includes reinvested interest.

Part VII: No. 28. This fund is a retirement account provided by University of Pacific, McGeorge School of Law, where I teach part time. See Part III-A. All dividends for 2013, which totaled an amount within Income Gain Code A, were reinvested in the fund. Further amounts within Value Code J were deducted bimonthly from my pay which, with employer contributions, were used to purchase additional shares. The gross value reported in Column C(1) includes all reinvestment and additional purchases.

Part VII: No. 29/30. All dividends for 2013 totaled with Income Gain Code C and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 31/32. All dividends for 2013 totaled within Income Gain Code C and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 33/34. All dividends for 2013 totaled within Income Gain Code B and were reinvested in this mutual fund. The gross value reported in Column C(1) includes the reinvested dividends. The total amount reinvested was within Value Code J.

Part VII: No. 35-39. The funds used to purchase these certificates of deposit were drawn from No. 6. The funds from the matured certificates, No. 35-38 were deposited back into No. 6.

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

Part VII: No. 2/3, 10/11, 12/13, 14/15, 17, 18/19, 22, 23/24, 25/26, 29/30, 31/32, 33/34. Portions of these mutual funds were sold during the reporting period. The proceeds from sale were deposited into No. 6.

Part VII: No. 16, 20, 21. These mutual funds were sold in their entirety during the reporting period. The sale proceeds were deposited into No. 6.

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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/ Michael S. McManus**

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