

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) Ellis-Monro, Barbara J.	2. Court or Organization U.S. Bankruptcy Court, Northern District of Georgia	3. Date of Report 10/27/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Bankruptcy Judge - active	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 75 Spring St., SW, Rm. 1430 Atlanta, GA 30303		
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. June, 2012	Partner/employees of Ogier, Rothschild, Rosenfeld & Ellis-Monro, PC; collection of fees generated prior to departure, full payout to filer by 12/31/14*
2. May, 2010	Ellenberg, Ogier, Rothschild & Rosenfeld, PC PS Retirement Plan; 401k with former firm, no control
3. Jan. 2003	Smith, Gambrell & Russell, LLP Partner-Staff 401(k) PS Plan; 401k with former firm, no control
4. 1984	Sears Holding Pension Plan fka Kmart Pension Plan

FINANCIAL DISCLOSURE REPORT

Page 2 of 10

Name of Person Reporting

Ellis-Monro, Barbara J.

Date of Report

10/27/2014

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	Ogier, Rothschild, Rosenfeld & Ellis-Monro, PC n/k/a Ogier, Rothschild & Rosenfeld, PC; accounts receivable collection;	\$25,647.23
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	Turner Services, Inc. salary
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. State Bar of Georgia Bankruptcy Section	12/5/13-12/6/13	Greensboro, Georgia	consumer & business bankruptcy CLE (panelist)	lodging cost, food
2. Nat'l Assoc. of Bankruptcy Trustees	8/6/13-8/9/13	White Sulphur Springs, WV	CLE panelist	lodging cost, food
3.				
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 10

Name of Person Reporting

Ellis-Monro, Barbara J.

Date of Report

10/27/2014

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

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.)*CREDITORDESCRIPTIONVALUE CODE

1.

2.

3.

4.

5.

FINANCIAL DISCLOSURE REPORT

Page 4 of 10

Name of Person Reporting

Ellis-Monro, Barbara J.

Date of Report

10/27/2014

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. Associated Credit Union Accounts	A	Int./Div.	L	T					
2. Northwestern Mutual Whole Life	C	Dividend	L	T					
3. Path 2 College 529 Plan - TIAA CREF Balanced Option	B	Dividend	K	T					
4. Brokerage Account #1 - Northwestern Mutual account									
5. American Funds Inc Fnd of Amr A	C	Dividend	K	T					
6. Brokerage Money Market		None	J	T					
7. New Perspective Fund - A	C	Dividend	J	T					
8. The Bond Fund of Amercia - A		None	J	T					
9. The Growth Fund of America - A	C	Dividend	K	T					
10. The Investment Company of America - A	C	Dividend	K	T					
11. Washington Mutual Investors Fund - A	D	Dividend	K	T					
12. IRA #1 - Northwestern Mutual									
13. Brokerage Money Market		None	J	T					
14. New Perspective Fund - A	B	Dividend	J	T					
15. The Growth Fund of America - A	C	Dividend	J	T					
16. The Investment Company of Amercia - A	C	Dividend	J	T					
17. Washington Mutual Investors Fund - A	C	Dividend	J	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 = \$250,000.01 - \$500,000.00	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	

FINANCIAL DISCLOSURE REPORT

Page 5 of 10

Name of Person Reporting

Ellis-Monro, Barbara J.

Date of Report

10/27/2014

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. IRA #2 Northwestern Mutual IRA									
19. American Funds Inc Fnd of Amr A	B	Dividend	J	T					
20. Brokerage Money Market		None	J	T					
21. New Perspective Fund -A	B	Dividend	J	T					
22. The Bond Fund of America - A		None	J	T					
23. The Investment Co. of America - A	C	Dividend	J	T					
24. Washington Mutual Investors Fund - A	C	Dividend	J	T					
25. The Growth Fund of America - A	C	Dividend	J	T					
26. Smith Gambrell & Russell LLP Partner Staff 401(k)		None	N	T					
27. -DFA US Large Cap Value III									
28. -Vanguard Growth Index Instl									
29. -DFA US Targeted Value I									
30. -Vanguard Mid-Cap Growth Index Inv									
31. -Vanguard Small Cap Growth Index Inv									
32. -DFA Emerging Markets Core Equity									
33. -DFA Int'l Small Company I									
34. -DFA Large Cap Int'l									

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	P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	L = \$50,001 - \$100,000 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	

FINANCIAL DISCLOSURE REPORT

Page 6 of 10

Name of Person Reporting

Ellis-Monro, Barbara J.

Date of Report

10/27/2014

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)
35. -DFA Int'l Real Estate Sec I									
36. -DFA Real Estate Securities I									
37. -DFA Five Year Global Fixed Income									
38. -DFA Inflation - Protection Securities									
39. -DFA One Year Fixed Income I									
40. Time Warner Savings 401(k)	A	Int./Div.	M	T					
41. -Manning & Napier Overseas Fund					Open	10/14/13	J		
42. -T. Rowe Price Large Cap Core Growth									
43. -DFA Emrg Mkt Core Equity									
44. -Dodge & Cox stock									
45. -Fidelity Bond Index									
46. -Fidelity Diversified Bond									
47. -Fidelity Int'l Index									
48. -Fidelity S&P 500 Index									
49. -Fidelity Small Cap Blend									
50. -Fidelity Small Cap Index					Closed	04/15/13	J		
51. Ogier Rothschild Rosenfeld, PC 401k	E	Int./Div.	L	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 \$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	

FINANCIAL DISCLOSURE REPORT

Page 7 of 10

Name of Person Reporting

Ellis-Monro, Barbara J.

Date of Report

10/27/2014

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)
52. -Vanguard Capital Oppty Fnd Admiral Shares									
53. -Vanguard Extended Market Index Fnd Admiral Shares									
54. -Vanguard Global Equity Fnd									
55. -Vanguard High-Yield Corp Fnd Admiral									
56. -Vanguard Int'l Growth Fnd Admiral Shares									
57. -Vanguard Prime Money Market Fnd									
58. -Vanguard REIT Index Fnd Admiral Shares									
59. -Vanguard Selected Value Fnd									
60. -Vanguard US Growth Fnd Admiral Shares									
61. -T. Rowe Price Dividend Growth Fund									
62. -T. Rowe Price New Horizons Fnd									
63. - T. Rowe Price Int'l Stock Fnd									
64. Time Warner Stock Options		None	J	T					
65. Accounts Receivable Ogier, Rothschild & Rosenfeld, PC	E	Distribution	M	U					
66. US Treasury Bonds	A	Interest	J	T					
67. Guardian Life Ins. Co. of America whole life	D	Dividend	L	T					
68. Sears Holding Pension Plan		None	J	W					

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	

FINANCIAL DISCLOSURE REPORT

Page 8 of 10

Name of Person Reporting

Ellis-Monro, Barbara J.

Date of Report

10/27/2014

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)
69. Vanguard SEP IRA	A	Dividend	K	T	Open	04/03/13	K		
70. -Vanguard Prime Money Mkt Fund					Sold	06/10/13	J		
71. -Vanguard 500 Index Fund Admiral Shares					Buy	06/10/13	J		
72. -Vanguard Total Int'l Stock Index Fund Investors Shares					Buy	06/10/13	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 9 of 10

Name of Person Reporting

Ellis-Monro, Barbara J.

Date of Report

10/27/2014

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

II. Agreements:

Line 1: This agreement was amended in December, 2013 to allow one additional year for collection of fees generated prior to leaving the practice of law.

VII. Investments and Trusts:

In response to the Committee's inquiry I have added lines 70 - 72 setting forth the funds that make up the SEP IRA account.

In reviewing all information contained in Section VII, I have made the following corrections:

(i) Lines 15 & 16: Dividend income for each of these funds was reported in 2013 at level B when it should have been reported at level C.

(ii) Line 25: One fund in IRA #2 was not included in my initial report in 2012 or in the 2013 report. The fund has been part of IRA #2 since prior to 2012 and is added at line 25.

Line 26: No funds have been put into this plan since 2008 and a review of all statements indicates that the change in value is solely due to change in market price rather than income. Accordingly, I have not reported any income for this fund.

Line 51: In reviewing reports from the plan administrator to complete this report it appears that income and total value for this fund (for which no contributions have been made since 2011) were inadvertently underreported last year so that the initial value was slightly (less than \$5,500 in each instance) more than was reported in my 2012 disclosure. The initial value as of the 2013 plan year was slightly higher than reported which reflects that the total value as of the end of the 2012 plan year was in category L rather than K as reported in my 2012 report and that the income was also underreported and should have been in the C category rather than the B category.

Line 65: As stated in Item III, my former firm is collecting my remaining accounts receivable from work performed prior to taking the bench. I received those collections in December, 2013. I will receive all remaining amounts collected in 2014 by December 31, 2014.

Line 69: Because no 401k contribution at prior employer's was made in 2012, a portion of the distribution from accounts receivable collections in 2012 was put into this SEP IRA account on April 3, 2013.

FINANCIAL DISCLOSURE REPORT

Page 10 of 10

Name of Person Reporting

Ellis-Monro, Barbara J.

Date of Report

10/27/2014

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/ **Barbara J. Ellis-Monro**

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