

FINANCIAL DISCLOSURE REPORT
INITIAL FILINGReport Required by the Ethics
in Government Act of 1978
(5 U.S.C. app. §§ 101-111)

1. Person Reporting (last name, first, middle initial) Boyd, James W.	2. Court or Organization U.S. Bankruptcy Court, Western District of Michigan	3. Date of Report 08/15/2014
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 01/01/2013 to 8/15/2014
7. Chambers or Office Address U.S. Bankruptcy Court 1 Division Avenue North Grand Rapids, Michigan 49503		
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. Membership interest (1/7)	Kuhn, Darling, Boyd, and Quandt PLC (terminated prior to 5/30/14)
2. Membership interest (1/4)	Union Street Partners, LLC (terminated prior to 5/30/14)
3. Membership interest (1/3)	Union Street Investments, LLC
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. 2014	Kuhn, Darling, Boyd, and Quandt, PLC 401K Plan with former law firm, no control
2. 2014	Kuhn, Darling, Boyd, and Quandt, PLC. Finalization of pre-May 30, 2014 income and expenses, capital account, etc. projected by 8/31/14
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.)*

DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1. 2013	Kuhn, Darling, Boyd and Quandt, PLC (law firm & bankruptcy trustee income)	\$1,174,621.00
2. 2014	Kuhn, Darling, Boyd and Quandt, PLC (law firm and bankruptcy trustee income)	\$848,060.00
3. 2012	Kuhn, Darling, Boyd, and Quandt, PLC (law firm and bankruptcy trustee income)	\$245,625.00
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 AND TYPE
1. 2013	State of Michigan, W2 wages
2. 2014	State of Michigan, W2 wages
3. 2012	State of Michigan, W2 wages
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.)*

SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
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.	First Community Bank	Limited guaranty regarding Union Street Partners, LLC	M
2.	First Community Bank	Limited guaranty regarding Union Street Investments, LLC	L
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. Union Street Partners, LLC	E	Int./Div.			Exempt				
2. Assignment of interest in Union Street Partners LLC to former partner	E	Int./Div.	L	T	Exempt				
3. Union Street Investments, LLC	B	Int./Div.	L	W	Exempt				
4. Kuhn, Darling, Boyd & Quandts, PLC		None			Exempt				
5. Cash Surrender Value Life Insurance-Midwestern United Life Insurance C		None	J	T	Exempt				
6. Fifth Third Bank Checking Account	A	Int./Div.	N	T	Exempt				
7. Fifth Third Relationship Money Market Account	A	Int./Div.	J	T	Exempt				
8. Members Credit Union Checking Account		None	J	T	Exempt				
9. Members Credit Union Share Account		None	J	T	Exempt				
10. Vanguard 500 Index Fund Admiral Shares	A	Dividend	K	T	Exempt				
11. Vanguard Prime Money Market Fund	A	Dividend	N	T	Exempt				
12. Vanguard Total Stock market Index Fund Admiral Shares	A	Dividend	K	T	Exempt				
13. Powershares QQQ Trust Series 1	A	Dividend	J	T	Exempt				
14. Firsthand Technology Value Fund Inc		None	J	T	Exempt				
15. Vanguard Target Retirement Fund 2015-IRA	D	Dividend	O	T	Exempt				
16. Vanguard Prime Money Market Fund-SEP IRA	A	Dividend	M	T	Exempt				
17. Vanguard Prime Money Market Fund-IRA	A	Dividend	K	T	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 \$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	

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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)

18. Vanguard Life Strategy Income Fund-401k	E	Dividend	N	T	Exempt				
19. Fidelity Treasury Only Money Market Fund-401K		None	K	T	Exempt				
20. State of MI Stable Value Fund-401k	B	Dividend	K	T	Exempt				
21. State of MI Pimco Total Return Fund-401k	C	Dividend	K	T	Exempt				
22. State of MI Dodge and Cox Stock Fund-401k	D	Dividend	K	T	Exempt				
23. State of MI SSGA Emerging Markets Fund-401k	A	Dividend			Exempt				
24. Vanguard Emerging Market Index-401k	C	Dividend	K	T	Exempt				
25. State of MI Stable Value Fund-457	B	Dividend	L	T	Exempt				
26. State of MI Dodge and Cox Stock Fund-457	D	Dividend	K	T	Exempt				
27. State of MI SSGA Emerging Market Fund-457	A	Dividend			Exempt				
28. Vanguard Emerging Market Fund-457	C	Dividend	K	T	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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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

III(a)(2): Income shown through May 2014 estimated based upon law firm/trustee gross income and expenses through May 2014 and subject to final reconciliation of figures.

VII(a)(3): Real property assessed at \$149,700 x 2 = fair market value. Entity owns real property. Filer is 1/3 owner of entity. Value reflects 1/3 net equity in property.

VIII(a)23 & 27: First quarter 2014 SSGA Emerging Markets sold and Vanguard Emerging Market Fund (VIII(a) 24 and 28) purchased.

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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/ **James W. Boyd**

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
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