

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2015

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) Lee, William R.	2. Court or Organization U.S. Bankruptcy Court	3. Date of Report 06/20/2016
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Bankruptcy Judge - retired on recall	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2015 to 12/31/2015
7. Chambers or Office Address Robert E. Coyle U.S.Courthouse 2500 Tulare Street, Rm. 2501 Fresno, CA. 93721		
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.	Alternate Trustee	Trust #1
2.	Co-trustee	Trust #2
3.	Income beneficiary	Trust #3
4.	Director & officer	Shaver Lake Heights Mutual Water Co.
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.		
2.		
3.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 8

Name of Person Reporting

Lee, William R.

Date of Report

06/20/2016

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.		
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 AND TYPE
1.	
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.)*

SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1. California Bankruptcy Forum	May 15-17, 2015	Napa, CA	program participant at bankruptcy association's annual conference	hotel (2 nights) and 4 meals
2.				
3.				
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 8

Name of Person Reporting

Lee, William R.

Date of Report

06/20/2016

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.	Central California Bankruptcy Assoc.	Retirement gift - Deering banjo	\$400.00
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.	Central Mortgage Company	mortgage on single family residence - Jefferson County, CO., Part VII, line 46	N
2.			
3.			
4.			
5.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 8

Name of Person Reporting

Lee, William R.

Date of Report

06/20/2016

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 of America - account	A	Interest	M	T					
2. American Funds Money Market Fund - A		None	K	T					
3.									
4. Principal Financial Group - common stock - note 1	A	Dividend	J	W					
5. Principal Universal Life Protector policy #1		None	J	T					
6. Principal Universal Life Protector policy #2		None	J	T					
7.									
8. Properties Co. #1 common stock - note 2	E	Rent	N	Q					
9.									
10. IRA #1 - Franklin Funds									
11. - Franklin Small-Mid Cap Growth Fund - Class A	B	Distribution	K	T					
12. - Franklin Small-Mid Cap Growth Fund - Class C	B	Distribution	K	T					
13. - Franklin Growth Fund - Class A	A	Distribution	K	T					
14.									
15. IRA #2 - Franklin Funds									
16. - Franklin Small-Mid Cap Growth Fund - Class C	B	Distribution	K	T					
17.									

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 5 of 8

Name of Person Reporting

Lee, William R.

Date of Report

06/20/2016

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 #3 - Pershing LLC/Princor Financial									
19. - Pershing Government Account - Money Market		None	M	T					
20. - Principal Short-term Income Fund - class A	A	Int./Div.			Buy (add'l)	02/24/15	K		
21.					Sold	08/31/15	K		
22. - Principal Government & High Quality Bond Fund - class A	A	Int./Div.			Buy (add'l)	02/24/15	K		
23.					Sold	08/31/15	K		
24. - Principal Income Fund - class A	A	Int./Div.			Buy (add'l)	02/24/15	K		
25.					Sold	08/31/15	K		
26. - Principal Global Diversified Income Fund - class A	A	Int./Div.			Sold (part)	02/24/15	K		
27.					Sold	08/31/15	K		
28. - Principal Small-Midcap Dividend Income Fund - class A	A	Int./Div.			Sold (part)	02/24/15	K	B	
29.					Sold	08/31/15	K		
30. - SPDR Gold Trust Gold Shares		None			Sold	03/17/15	K		
31.									
32. IRA#4 - American Funds									
33. - American Funds Money Market Fund - A		None	K	T					
34.									

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 6 of 8

Name of Person Reporting

Lee, William R.

Date of Report

06/20/2016

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. Trust #1									
36. - American Funds Money Market Fund - A		None	L	T					
37. - Principal Survivorship Universal Life policy		None	K	T					
38.									
39. Trust #2		None	J	W					
40. - Oil & Gas Royalty - Kern County, CA.									
41.									
42. Trust #3									
43. - promissory note from Valley Power Systems, Inc.	E	Interest	O	U					
44. - real property - Kern County, CA. - 2009 appraisal - 1/3 interest		None			Sold	09/30/15	N		Sylvia Cattani
45.									
46. Residential property - Jefferson County, CO - note 3		None	L	R	Buy	06/03/15	L		Molly A Kayser
47.									

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 7 of 8

Name of Person Reporting

Lee, William R.

Date of Report

06/20/2016

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

Note 1: Equity interest in Principal Financial Group, Inc. 617 shares of common stock issued in conjunction with life insurance policies. Shares held by issuer. Marketability and value unknown.

Note 2: Properties Co. #1 is a real property holding company, single asset - commercial property in Kern County, CA. - leased by family member's business. I hold 27.5% of the common stock, stock not marketable - appraisal date, March 13, 2009.

Note 3: Single family residence in Jefferson Co., Colorado purchased with family members for \$329,000. I hold an undivided 20% interest as an investment only. No income.

FINANCIAL DISCLOSURE REPORT

Page 8 of 8

Name of Person Reporting

Lee, William R.

Date of Report

06/20/2016

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/ **William R. Lee**

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