

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2020

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) Boyd, James W.	2. Court or Organization U.S. Bankruptcy Court, Western District of Michigan	3. Date of Report 05/14/2021
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	6. Reporting Period 1/1/2020 to 12/31/2020
	5b. ☐ Amended Report	
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.)

POSITION

NAME OF ORGANIZATION/ENTITY

1.		
2.		
3.		
4.		
5.		

II. AGREEMENTS. (Reporting individual only; see pp. 14-16 of filing instructions)

☒ NONE (No reportable agreements.)

DATE

PARTIES AND TERMS

1.		
2.		
3.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 12

Name of Person Reporting

Boyd, James W.

Date of Report

05/14/2021

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.		
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. 2020	self-employed "early childhood specialist"
2. 2020	Michigan State Employees Retirement System defined benefit plan monthly income
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 Bankruptcy Institute	02/17/2020	Detroit, MI	Legal education seminar for attorneys and law students	Meals, parking, mileage.
2.				
3.				
4.				
5.				

Name of Person Reporting	Date of Report
Boyd, James W.	05/14/2021

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.		

FINANCIAL DISCLOSURE REPORT

Page 4 of 12

Name of Person Reporting

Boyd, James W.

Date of Report

05/14/2021

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. Cash Surrender Value Life Insurance-Midwestern United Life Insurance		None	J	T					
2. Fifth Third Bank Checking Account		None	J	T					
3. Fifth Third Relationship Money Market Account		None	J	T					
4. Members Credit Union Checking Account, n/k/a 4Front Credit Union		None	J	T					
5. Members Credit Union Share Account, n/k/a 4Front Credit Union		None	J	T					
6.									
7. Joint Brokerage Account (H)									
8. Vanguard Federal Money Market Fund (Settlement Fund)		None			Buy	12/30/20	J		From VMRXX
9.					Sold	12/30/20	J		Vanguard Advisor Fee
10. Vanguard 500 Index Fund Admiral Shares, VFIAX	A	Dividend	L	T					
11. Vanguard Cash Reserves Federal Money Market Admiral CL, VMMXX	A	Dividend	K	T	Buy	09/18/20	K		From VMMXX
12.					Sold (part)	10/05/20	J		Vanguard Advisor Fee
13.					Sold (part)	12/29/20	J		to Settlement Fund
14. Vanguard Cash Reserves Fedl Money Market Investor CL, VMMXX	A	Dividend			Sold (part)	03/31/20	L		To VTSAX and VVIAX
15.					Sold (part)	07/07/20	J		Vanguard Advisor Fee
16.					Sold	09/18/20	K		To VMRXX
17. Vanguard Total International Stock Index Admiral CL, VTIAAX		None	J	T	Buy	12/24/20	J		From VTSAX

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 12

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☐ 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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code 1 (A-H)	Type (e g , div , rent, or int)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e g , buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
18. Vanguard Total Stock Market Index Fund Admiral Shares, VTSAX	D	Dividend	O	T	Buy (add'l)	03/31/20	K		From VMMXX
19.					Buy (add'l)	03/31/20	J		From SVVC
20.					Sold (part)	12/24/20	J		To VTIAAX
21. Vanguard Value Index Admiral CL, VVIAX	A	Dividend	K	T	Buy	03/31/20	K		From VMMXX
22. Powershares QQQ Trust Series 1, QQQ	A	Dividend	K	T					
23. Firsthand Technology Value Fund Inc, SVVC		None			Sold	03/31/20	J		To VTSAX
24. Firsthand Technologies Opportunity Fund, TEFQX	A	Dividend	K	T					
25.									
26. Traditional IRA (H)									
27. Vanguard Target Retirement Fund 2015-IRA, VTXVX		None			Sold	03/30/20	K		To VBT LX
28. Vanguard Intermediate-Term Invst. Admiral Shares-IRA, VFIDX	E	Dividend	N	T	Buy (add'l)	03/30/20	M		From Vasix
29. Vanguard Short-Term Investment-Grade Fund Admiral Shares-IRA, VFSUX	C	Dividend	M	T	Buy	03/30/20	M		From Vasix
30.					Buy (add'l)	12/28/20	K		From VTSAX
31. Vanguard Total Bond Market Index Fund Admiral Shares-IRA, VBT LX	D	Dividend	N	T	Buy (add'l)	03/30/20	M		From Vasix
32.					Buy (add'l)	03/30/20	K		From VTXVX
33. Vanguard Total International Bond Index Fund Admiral Shares-IRA, VTABX	C	Dividend	N	T	Buy (add'l)	03/30/20	K		From Vasix
34. Vanguard Life Strategy Income Fund -IRA, VASIX	B	Dividend			Sold (part)	03/30/20	N		to VTSAX, VFSUX, VFIDX,

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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Page 6 of 12

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35.					Sold	03/30/20	M		to VBT LX, and VTABX
36. Vanguard Total Stock Market Index Admiral CL, VTSAX	A	Dividend			Buy	03/30/20	K		From VASIX
37.					Sold	12/28/20	K		To VFSUX
38.									
39. SEP IRA (H)									
40. Vanguard Cash Reserves Fedl Money Market Investor CL, VMMXX	A	Dividend			Sold	03/31/20	K		To VEXAX
41. Vanguard Total Intl Stock Index Fund Admiral Shares, VTIAX	C	Dividend	M	T	Sold (part)	03/31/20	K		To VEXAX & VBT LX
42.					Sold (part)	12/24/20	J		to VFSUX
43.					Sold (part)	12/24/20	K		to VFIDX
44.					Sold (part)	12/24/20	K		to VBT LX
45.					Sold (part)	12/24/20	K		to VTABX
46. Vanguard Extended Market Index Admiral CL, VEXAX	A	Dividend	K	T	Buy	03/30/20	K		from VMMXX
47.					Buy (add'l)	03/30/20	J		from VTIAX
48.					Sold (part)	12/24/20	L		to VBT LX
49. Vanguard Intermediate Term Invest Grade Admiral CL, VFIDX	A	Dividend	K	T	Buy	12/28/20	K		from VTIAX
50. Vanguard Short Term Invest Grade Admiral CL, VFSUX	A	Dividend	J	T	Buy	12/24/20	J		from VTIAX
51.					Buy (add'l)	12/24/20	K		

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FINANCIAL DISCLOSURE REPORT

Page 7 of 12

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52. Vanguard Total Bond Market Index Admiral CL, VBT LX	A	Dividend	M	T	Buy	03/30/20	J		from VT IAX
53.					Buy (add'l)	12/24/20	L		from VEXAX
54.									
55. Vanguard Total Intl Bond Index Admiral CL, VTABX	C	Dividend	K	T	Buy	12/24/20	K		from VT IAX
56.									
57. Traditional IRA (H)									
58.									
59. Vanguard Federa Money Market Fund IRA, Settlement Fund	A	Dividend			Sold (part)	03/31/20	J		to VT IAX
60.					Sold (part)	03/31/20	J		to VTSAX
61.					Sold (part)	03/31/20	J		to VTABX
62.					Sold	03/31/20	J		to VBT LX
63. Vanguard Total Bond Market Index Fund Admiral, VBT LX	A	Dividend	K	T	Buy	03/31/20	J		from Settlement Fund
64.					Buy (add'l)	12/28/20	J		from VT IAX
65.					Buy (add'l)	12/28/20	J		from VTSAX
66. Vanguard Total International Bond Index Fund Admiral Shares, VTABX	A	Dividend	J	T	Buy	03/31/20	J		from Settlement Fund
67. Vanguard Total International Stock Index Fund Admiral Shares, VT IAX	A	Dividend	J	T	Buy	03/31/20	J		from Settlement Fund
68.					Sold (part)	12/28/20	J		to VBT LX

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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FINANCIAL DISCLOSURE REPORT

Page 8 of 12

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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				
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69. Vanguard Total Stock Market Index Admiral CL, VTSAX	A	Dividend			Buy	03/31/20	J		from Settlement Fund
70.					Sold	12/28/20	J		to VBTLX
71. SEP IRA (H)									
72.									
73. Vanguard Federal Money Market Fund-SEP IRA, (VFMMF)	A	Dividend	J	T	Sold (part)	03/31/20	J		to VBTLX, VTABX, VTIAX
74.					Sold (part)	06/30/20	J		to VBTLX
75.					Sold (part)	09/28/20	J		to VBTLX
76.					Sold (part)	12/28/20	J		to VBTLX
77. Vanguard Total Bond Market Index Admiral CL, VBTLX	A	Dividend	J	T	Buy	03/31/20	J		From VFMMF
78.					Buy (add'l)	06/30/20	J		From VFMMF
79.					Buy (add'l)	09/28/20	J		From VFMMF
80.					Buy (add'l)	12/28/20	J		From VFMMF
81.					Buy (add'l)	12/28/20	J		From VTIAX
82. Vanguard Total Intl Bond Index Admiral CL, VTABX	A	Dividend	J	T	Buy	03/31/20	J		From VFMMF
83. Vanguard Total Intl Stock Index Admiral CL, VTIAX	A	Dividend	J	T	Buy	03/31/20	J		From VFMMF
84.					Sold (part)	12/28/20	J		to VBTLX
85.									

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	

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

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86. State of MI Stable Value Fund-401k	B	Dividend	L	T					
87. State of MI Pimco Total Return Fund-401k	C	Dividend	L	T					
88. State of MI Dodge and Cox Stock Fund-401k	C	Dividend	L	T					
89. BlackRock Emerging Market Index-401k	D	Dividend	K	T					
90.									
91. State of MI Stable Value Fund-457	B	Dividend	K	T	Sold (part)	03/25/20	K		to State Street Retirement
92. State of MI Dodge and Cox Stock Fund-457	A	Dividend	K	T	Sold (part)	03/25/20	K		to State Street Retirement
93. BlackRock Emerging Markets Index-457	A	Dividend			Sold	03/25/20	K		to State Street Retirement
94. State Street Target Retirement 2020	E	Dividend	L	T	Buy	03/25/20	L		
95.									
96.									
97.									
98.									
99.									
100.									
101.									
102.									

1 Income Gain Codes:

(See Columns B1 and D4)

2 Value Codes

(See Columns C1 and D3)

3 Value Method Codes

(See Column C2)

A =\$1,000 or less

F =\$50,001 - \$100,000

J =\$15,000 or less

N =\$250,001 - \$500,000

P3 =\$25,000,001 - \$50,000,000

Q =Appraisal

U =Book Value

B =\$1,001 - \$2,500

G =\$100,001 - \$1,000,000

K =\$15,001 - \$50,000

O =\$500,001 - \$1,000,000

R =Cost (Real Estate Only)

V =Other

C =\$2,501 - \$5,000

H1 =\$1,000,001 - \$5,000,000

L =\$50,001 - \$100,000

P1 =\$1,000,001 - \$5,000,000

P4 =More than \$50,000,000

S =Assessment

W =Estimated

D =\$5,001 - \$15,000

H2 =More than \$5,000,000

M =\$100,001 - \$250,000

P2 =\$5,000,001 - \$25,000,000

T =Cash Market

E =\$15,001 - \$50,000

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103.									
104.									
105.									
106.									
107.									
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111.									
112.									
113.									
114.									
115.									
116.									
117.									

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		

FINANCIAL DISCLOSURE REPORT

Page 11 of 12

Name of Person Reporting

Boyd, James W.

Date of Report

05/14/2021

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

VII: Line 14: On prior report, this fund was identified as "Vanguard Prime Money Market Fund".

VII: Line 40: On prior report, this fund was identified as "Vanguard Prime Money Market Fund".

VII: Line 59: On prior report, this fund was identified as "Vanguard Prime Money Market Fund".

VII: Line 73, This fund is used as a "sweep" account for this SEP-IRA. Dividends from other investments in this SEP-IRA are deposited into this account. At the conclusion of each quarter, the balances are then transferred to VBTLX (Line 77), as reflected in Part VII. The totals are nominal (\$44.50 on 6/30/20, \$31.69 on 9/28/20, and \$58.16 on 12/28/20).

FINANCIAL DISCLOSURE REPORT

Page 12 of 12

Name of Person Reporting

Boyd, James W.

Date of Report

05/14/2021

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
Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544