

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2014

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) Smith, James P.	2. Court or Organization U.S. Bankruptcy Court	3. Date of Report 04/08/2015
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 01/01/2014 to 12/31/2014
7. Chambers or Office Address 433 Cherry Street Macon, Georgia 31201		
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. Board of Directors	Central Georgia Boy Scouts of America
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.	
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.		
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. 2014	Stratford Academy, Inc. - Part-time teaching 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. Georgia State Bar Bankruptcy Section	10/23/2014-10/24/2014	Lake Oconee, GA - Ritz Carlton	Seminar	Meals, hotel and parking
2. Coastal Bankruptcy Law Institute	05/08/2014-05/09/2014	Savannah, GA	Seminar	Meals, hotel and parking
3. National Conference of Bankruptcy Judges	10/07/2014-10/11/2014	Chicago, IL	Seminar	Lodging
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. IRA #1	A	Int./Div.	K	T					
2. -Merrill Lynch Money Market									
3. IRA #2	D	Int./Div.	N	T					
4. -DFA Five Year Global									
5. -DFA One Year Fixed									
6. -Primco Real Return Fund									
7. -DFA Intl. Real Estate									
8. -DFA Intl. Small Cap									
9. -DFA Large Cap Intl. Port									
10. -DFA Real Estate									
11. -DFA U.S. Large Cap Value									
12. -DFA U.S. Targeted Value									
13. -Vanguard Growth Index Fund									
14. -Vanguard Mid Cap Growth									
15. IRA #3	D	Int./Div.	L	T					
16. -Blackrock Global Mutual Fund									
17. -Merrill Lynch Money Acct.									

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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18. IRA #4	B	Int./Div.	L	T					
19. -Merrill Lynch Market									
20. -Home Depot Stock									
21. -Coca Cola Stock									
22. IRA #5	A	Int./Div.	J	T					
23. -Merrill Lynch Market Account									
24. -Coca Cola Stock									
25. IRA #6	B	Int./Div.	K	T					
26. -Blackrod Global Mutual Fund									
27. IRA #7	B	Int./Div.	K	T					
28. -Columbia Cash Reserves									
29. -Oppenheimer Global Fund Class A									
30. Brokerage Account #5	A	Interest	J	T					
31. -Fidelity Cash Reserves									
32. BB&T CD	A	Interest			Redeemed	12/30/14	J	A	Self
33. Branch Banking & Trust	A	Interest	K	T					
34. -Checking Account									

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35. -Money Market Account									
36. Northwestern Life Inc.	B	Dividend	K	T					
37. Real Estate, Terrell County, GA	C	Rent	M	Q					

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

I inadvertently failed to disclose on my 2012 and 2013 reports, Section I, that I was a member of the Board of Directors of the Central Georgia Boy Scouts of America.

Appraisal date for Item 37, Section VII real estate - July 8, 2003.

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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 P. Smith**

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
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