

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) Walters, Ross A.	2. Court or Organization USDC, SDIA	3. Date of Report 08/23/2016
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Magistrate Judge- Full-Time (Recalled)	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 United States Courthouse 123 E. Walnut, Room 425 Des Moines, IA 50309		
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.	Trustee	Trust #1
2.	Trustee	Trust #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.)*

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.

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.			
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.	Bank of America	Mortgage on personal residence of family member	M
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. Principal Ins. Cos. - IRA -- LifeTime 2020 Fund	E	Int./Div.	N	T					
2. Principal Ins. Cos. - Common Stock	A	Dividend	J	T					
3. Pfizer Common Stock	A	Dividend	J	T					
4. Oppenheimer Capital Appreciation Fund Class A - IRA	A	Dividend	J	T					
5. Wells Fargo Bank - IRA	A	Interest	J	T					
6. Iowa Retirement Investors Club 403B Plan (Mass Mutual)	A	Dividend							
7. Principal Ins. Cos. - IRA -- SAM Balanced Portfolio Fund	A	Dividend	K	T					
8. Trust #1									
9. --Energy Trf. Partners, L.P.	A	Distribution	J	T	Sold (part)	05/22/15	J	A	
10. --Harbor Int'l Fund Inst.	A	Dividend	K	T	Buy (add'l)	05/22/15	J		
11. --Pimco Total Return Fd. Inst.	C	Dividend	K	T	Sold (part)	05/22/15	K	A	
12. --Principal Preferred Sec. Fd.	C	Dividend	L	T	Buy (add'l)	05/26/15	J		
13. --Vanguard Inflation Protected Fd.	A	Dividend	K	T	Sold (part)	05/22/15	K	A	
14. --Vanguard Index Trust Small Cap	A	Dividend	K	T	Buy	05/27/15	K		
15. --Prudential Jennison Nat. Res. Fd.	A	Dividend			Sold	05/22/15	J	A	
16. --Templeton Global Bond Fd.	B	Dividend	K	T	Sold (part)	05/22/15	J	A	
17. --Third Ave. Real Estate Value Fd.	B	Dividend	K	T	Buy (add'l)	05/27/15	J		

1. Income Gain Codes:	A ~\$1,000 or less (See Columns B1 and D4)	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	F ~\$50,001 - \$100,000 J ~\$15,000 or less (See Columns C1 and D3)	K ~\$15,001 - \$50,000 O ~\$500,001 - \$1,000,000	L ~\$50,001 - \$100,000 P1 ~\$1,000,001 - \$5,000,000	M ~\$100,001 - \$250,000 P2 ~\$5,000,001 - \$25,000,000	
3. Value Method Codes	N ~\$250,001 - \$500,000 P3 ~\$25,000,001 - \$50,000,000 (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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	(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. --Tortoise Energy Infra. Corp.	C	Dividend	K	T	Buy (add'l)	05/27/15	J		
19. --Vanguard Index Fds. Lg. -Cap ETF	B	Dividend	L	T	Sold (part)	05/22/15	J	C	
20. --SPDR Ser Tr S&P Div. ETF	B	Dividend	K	T	Sold (part)	05/22/15	J	A	
21. --IvyHigh Inc. Fund Class I	B	Dividend	K	T	Buy (add'l)	05/22/15	J		
22. --Lord Abbott Short Duration Fd. Class F	A	Dividend			Sold (part)	04/15/15	J	A	
23.					Sold	05/22/15	K	A	
24. --Principal Midcap Blend Inst.	B	Dividend	K	T	Buy (add'l)	05/26/15	J		
25. --Principal High Yield Class I	D	Dividend	L	T	Buy (add'l)	05/22/15	J		
26. --Principal Global Diversified Inc. Fd.	C	Dividend	K	T	Buy	05/27/15	K		
27. --Cash (Principal Money Market)	A	Interest	J	T					
28. Trust #2									
29. --Principal Gov. & High Quality Bond Fd.	C	Dividend	L	T	Sold (part)	05/22/15	K	B	
30. --Principal Short Term Inc. Fd.	A	Dividend	K	T	Sold (part)	05/22/15	K	B	
31. --Principal Income Fund	C	Dividend	L	T	Sold (part)	05/22/15	J	B	
32. --Principal High Yld II Fd.	D	Dividend	L	T	Buy (add'l)	05/27/15	K		
33. --Principal Global Div. Inc. Fund	C	Dividend	L	T	Buy (add'l)	05/22/15	J		
34. --Principal SAM Flex Income Fund	D	Dividend	M	T	Buy (add'l)	05/27/15	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 \$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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35. --Principal Preferred Sec. Fd.	C	Dividend	L	T	Buy (add'l)	05/27/15	J		
36. --Insurance Contract (Principal)			O	W					
37. --Principal Tax Exempt Fd.	B	Dividend	K	T	Buy	05/27/15	K		
38. --Principal Opport. Mun. Fd.	B	Dividend	K	T	Buy	05/27/15	K		
39. --Cash (Principal Money Market)	A	Interest	K	T					

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

Parts I and VII. Trust #1 is a testamentary trust. Trust #2 is an inter vivos trust. My interest in the trusts is contingent. I have no present right or ability to receive any income or principal. I have listed the trusts because of the trustee's management authority over trust assets.

Part VIIA(5) - Certificates of Deposit.

Part VIIA(5)(6)(7) - Commencing 6/8/15 and concluding 9/21/15 most of the Wells Fargo IRA and all of the Retirement Investors Club 403B Plan were rolled over to a new Principal IRA (Item 7).

Part VIIA(10) - This interest, originally acquired 3/20/14, was inadvertently omitted from my 2014 report.

Part VII (15, 22-23) - The asset was sold prior to year-end therefore had no value at the end of the reporting period.

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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/ Ross A. Walters**

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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