

**Prepared by Standish & Merrill**  
**Distribution of Assets and Liabilities**  
**Divorce of Sample**  
**Distribution to Each Party (Pre-Tax Values)**

Husband:	John P. Sample	Court:	Family Court
Wife:	Martha A. Sample	Circuit:	16th Judicial
Marriage date:	02/15/1995	Location:	Pensacola, FL
Separation date:	02/01/2009	Case #:	FA-2004-489
Valuation date:	08/15/2009	Case name:	Sample v Sample

Description (and different valuation date)	Market value	Debt	Marital Total	Marital Husband Amount	%Total	Marital Wife Amount	%Total	Nonmarital Husband	Nonmarital Wife
<b>Marital Residence &amp; Other Real Estate</b>									
(1) Marital residence - 200 Eldons Lane Pensacola, FL 32501 (06/15/09)	350,000	50,000	300,000			300,000			1
(2) Other real estate - 200 Seaside Seabrook Village, FL (06/30/09)	80,000	40,000	40,000	40,000					2
Marital Residence & Other Real Estate total:			\$340,000	\$40,000	5.0%	\$300,000	37.6%	\$0	\$0

**Financial Assets**

Cash - Safe deposit box	3,600		3,600	3,600					3
CD - Old Line Bank	15,000		15,000			15,000			4
Checking - LaSalle Bank (John Sample)	6,700		6,700	6,700					5
Checking - LaSalle Bank (Martha Sample)	4,900		4,900			4,900			6
Checking - LaSalle Bank Joint	7,300		7,300	3,650		3,650			7
Savings - LaSalle Bank	7,700		7,700			7,700			8
Stock - Colgate (06/19/09)	7,081		7,081			7,081			9
Stock - Exxon (06/19/09)	7,215		7,215	1,443		5,772			10
Stock - Microsoft (06/19/09)	1,857		1,857						11
(3) Bond - Exxon 2015	10,000							10,000	12
Bond - General Motors 2015	10,000		10,000	10,000					13
Fund - American Funds (06/19/09)	7,050		7,050						14
Other financial - Brokerage Account	10,000		10,000	10,000					15
Other financial - Loan to Lawrence Sample	2,500		2,500	2,500					16

Description (and different valuation date)	Market value	Debt	Marital Total	Marital Husband Amount %Total	Marital Wife Amount %Total	Nonmarital Husband	Nonmarital Wife
Financial Assets total:			\$90,903	\$37,893 4.8%	\$44,103 5.5%	\$10,000	\$0

## Retirement & Deferred Compensation

Retirement - 401-K (John)	33,333		33,333		33,333		17
Retirement - IRA (John)	4,919		4,919	4,919			18
Retirement - IRA (Martha)	40,000		40,000		40,000		19
Retirement - Pension John (Defined Benefit Employer)	110,000		110,000	90,000	20,000		20
Retirement & Deferred Compensation total:			\$188,252	\$94,919 11.9%	\$93,333 11.7%	\$0	\$0

## Cars & Other Personal Property

2007 Honda Civic	14,000		14,000	14,000			21
2008 Buick Century	16,000		16,000		16,000		22
Diamonds & Jewelry	14,000		14,000		14,000		23
Furniture in John Sample's Apt	10,000		10,000	10,000			24
Furniture in Marital Home	30,000		30,000		30,000		25
Furniture in Vacation Home	7,500		7,500	7,500			26
Horse and Stable	14,000					14,000	27
Original Art	20,000		20,000	5,000	15,000		28
Cars & Other Personal Property total:			\$111,500	\$36,500 4.6%	\$75,000 9.4%	\$0	\$14,000

## Businesses

Business interests - Sports Vending Co. (06/15/09)	75,000		75,000	75,000			29
Businesses total:			\$75,000	\$75,000 9.4%	\$0	\$0	\$0

## Other Assets

Life insurance - Prudential Ins Co. - John Sample	5,500		5,500	5,500			30
(4) Cash to be received when marital home is sold	50,000		50,000	50,000			31
Other Assets total:			\$55,500	\$55,500 7.0%	\$0	\$0	\$0

Description (and different valuation date)	Market value	Debt	Marital Total	Marital Husband Amount %Total	Marital Wife Amount %Total	Nonmarital Husband	Nonmarital Wife
<b>Assets total:</b>			<b>\$861,155</b>	<b>\$339,812 42.6%</b>	<b>\$512,436 64.3%</b>	<b>\$10,000</b>	<b>\$14,000</b>
<b>Liabilities</b>							
Credit card - First Federal		3,000	(3,000)	(3,000)			32
Credit card - MBNA		1,500	(1,500)	(1,500)			33
Bank/Credit union loan - Citibank		1,200	(1,200)		(1,200)		34
Bank/Credit union loan - Credit Union (John Employer)		8,000	(8,000)	(8,000)			35
Other debt - Payment to husband when marital home is sold		50,000	(50,000)		(50,000)		36
Liabilities total:			(\$63,700)	(\$12,500)	(\$51,200)	\$0	\$0
<b>Net Value of Assets and Liabilities:</b>			<b>\$797,455</b>	<b>\$327,312 41.0%</b>	<b>\$461,236 57.8%</b>	<b>\$10,000</b>	<b>\$14,000</b>
Lump-sum cash payment:				(\$17,237)	\$17,237		
<b>Final distribution:</b>				<b>\$310,075 38.9%</b>	<b>\$478,473 60.0%</b>		

## Comments

Final pre-tax distribution of 60% to wife and 40% to husband is achieved with a balancing cash payment of \$1,824 from husband to wife.

## Footnotes

- (1) Debt on marital home will be assumed by wife who is to receive the home. Husband to receive \$50,000 when home is sold in 4 years.
- (2) Debt on the vacation home to be assumed by husband who is to receive vacation home
- (3) Inheritance
- (4) Marital residence is to be sold in 4 years

Description (and different valuation date)	Market value	Debt	Marital Total	Marital Husband Amount %Total	Marital Wife Amount %Total	Nonmarital Husband	Nonmarital Wife
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**Report Prepared by:**

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