

Prepared by Standish & Merrill

**Distribution of Assets and Liabilities
Divorce of Sample**

Total Distribution by Major Category (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

	Market value	Debt	Marital Total	Marital Husband Amount %Total	Marital Wife Amount %Total	Nonmarital Husband	Nonmarital Wife
Marital Residence & Other Real Estate							
Marital residences	350,000	50,000	300,000		300,000		1
Other real estate	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 on hand	3,600		3,600	3,600			3
Bank accounts	41,600		41,600	10,350	31,250		4
Stocks	16,153		16,153	1,443	12,853		5
Bonds	20,000		10,000	10,000		10,000	6
Mutual funds	7,050		7,050				7
Other financial assets	12,500		12,500	12,500			8
Financial Assets total:			\$90,903	\$37,893 4.8%	\$44,103 5.5%	\$10,000	\$0

Retirement & Deferred Compensation

Retirement	188,252		188,252	94,919	93,333		9
Retirement & Deferred Compensation total:			\$188,252	\$94,919 11.9%	\$93,333 11.7%	\$0	\$0

	Market value	Debt	Marital Total	Marital Husband Amount %Total	Marital Wife Amount %Total	Nonmarital Husband	Nonmarital Wife
Cars & Other Personal Property							
Cars	30,000		30,000	14,000	16,000		10
Other personal property	95,500		81,500	22,500	59,000		14,000 11
Cars & Other Personal Property total:			\$111,500	\$36,500 4.6%	\$75,000 9.4%	\$0	\$14,000

Businesses

Business interests	75,000		75,000	75,000			12
Businesses total:			\$75,000	\$75,000 9.4%	\$0	\$0	\$0

Other Assets

Life insurance	5,500		5,500	5,500			13
Miscellaneous assets	50,000		50,000	50,000			14
Other Assets total:			\$55,500	\$55,500 7.0%	\$0	\$0	\$0
Assets total:			\$861,155	\$339,812 42.6%	\$512,436 64.3%	\$10,000	\$14,000

Liabilities

Credit cards		4,500	(4,500)	(4,500)			15
Bank/credit union loans		9,200	(9,200)	(8,000)	(1,200)		16
Other debts		50,000	(50,000)		(50,000)		17
Liabilities total:			(\$63,700)	(\$12,500)	(\$51,200)	\$0	\$0

Net Value of Assets and Liabilities:	\$797,455	\$327,312 41.0%	\$461,236 57.8%	\$10,000	\$14,000
Lump-sum cash payment:		(\$17,237)	\$17,237		
Final distribution:		\$310,075 38.9%	\$478,473 60.0%		

Market value	Debt	Marital Total	Marital Husband Amount %Total	Marital Wife Amount %Total	Nonmarital Husband	Nonmarital Wife
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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.

Report Prepared by:

Jeffrey Martin
Standish and Merrill
Attorneys at Law
3420 Federal Street
Pensacola, FL 32501
850-345-8749