

ORIGINAL

**IN THE COURT OF COMMON PLEAS
COLUMBIANA COUNTY, OHIO
Date: April 25, 2023**

MICHELLE A LONG
29906 CAREY ROAD
SALEM, OH 44460

JUDGE SCOTT A. WASHAM

CASE NO.: 2022 DR 00168

FILED

Plaintiff COLUMBIANA COUNTY COURT OF COMMON PLEAS CSEA NO.:

VS.

JUDGMENT ENTRY

APR 25 2023

WILLIAM P LONG JR
807 NORTH MARKET STREET
LISBON, OH 44432

ANTHONY J. DATTILIO
CLERK
Defendant

This matter came on for hearing on April 6, 2023 upon the following matters:

- a. Complaint for Divorce filed on April 29, 2022
- b. Counterclaim for Divorce filed on July 12, 2022
- c. Review/Sentencing of a finding of contempt against the Defendant made on December 7, 2022
- d. Additional Motion for Contempt filed by the Plaintiff on January 12, 2023.

Plaintiff appeared with Attorney Louis Katz. Defendant appeared with Attorney Nick Barborak. Both parties testified.

Based upon the evidence presented in open court, the Magistrate makes the following findings of fact:

- A. Both parties were residents of the State of Ohio for at least six months and Columbiana County for at least ninety days immediately preceding the filing of the Complaint and the Counterclaim.
- B. The parties married on August 7, 1997. The term of the marriage is August 7, 1997 until April 6, 2023, more than 25 years.

- C. One child has been born as issue of this marriage, Brandon Kyle Long, DOB 05/21/2009.
- D. The parties are incompatible, and each party is entitled to a divorce on the grounds of incompatibility.
- E. The Plaintiff has been and continues to be the primary caregiver for the parties' minor child, Brandon Kyle Long, DOB 05/21/2009. The Defendant is not seeking to be named the primary residential parent. He is requesting the court's standard order of parenting time under Local Rule 9.4.
- F. All property hereinafter described is marital property, with the only exception being the Center Township real estate described in Paragraph 10 below.
- G. The parties' household goods, furnishings, vehicles, and equipment was appraised by J. Paul Basinger. His five-page written appraisal of these items dated March 28, 2023 is marked as Exhibit 1. No other appraisals were submitted. The fair market value of all items listed in the appraisal is \$120,520.00 as shown on Exhibit 1.
- H. The parties own three parcels of real estate located on Carey Road (parcel 03-00432.000, 03-00842.000, 03-00477.000). These parcels comprise the marital residence. The total value of the three parcels is \$244,000.00 per the County Auditor's records marked as Exhibit 5. There is a mortgage owed to Farmers National Bank against this property with an outstanding balance of \$112,024.50.
- I. The parties also own real estate located at 336 Chestnut Street, Lisbon, Ohio (09-00520.000). This property is valued at \$61,100.00 per the County Auditor's records marked as Exhibit 7. There is a mortgage owed to Huntington Bank against this property with an outstanding balance of \$1,196.40 (Exhibit 8). This real estate is subject to an unrecorded Lease/Option to purchase.
- J. There is a vehicle loan to Huntington Bank with an outstanding balance of \$9,472.20. This loan is secured by the 2014 Dodge Ram (Exhibit 1 page 1 item 8)

- K. The Plaintiff and her sister each own a ½ interest in real estate located in Center Township (06-00305.001). This real estate was a gift from their Mother for estate planning purposes. This real estate is being sold by Plaintiff and her sister on a Land Installment Contract for \$85,000.00 (Exhibit A). All of the proceeds of the sale are being paid to the Plaintiff's Mother.¹
- L. The Defendant was served with a copy of the Complaint by certified mail on May 11, 2023. Included in that mailing was a Rule 9.1 Magistrate's Order which was filed on May 6, 2022. Included in that order was language which prohibited the parties from disposing of, moving, damaging, or encumbering any of either parties or joint real, personal, tangible, or intangible assets. On or about June 8, 2022 the Defendant cashed in his Vanguard retirement account valued at \$255,540.45 (Exhibits 13 & 14). This improper withdrawal created a taxable event. On June 14, 2023, the Defendant appeared at a Status Conference and acknowledged service. At trial, the Defendant admitted that he used approximately \$30,000.00 to set up a garage for himself and used \$36,000.00 to pay off a loan at Farmers Bank.² The Defendant testified that he still has \$100,000.00 from the Vanguard account in his possession. The cashing in of this account was a blatant violation of the Court's Rule 9.1 Order and constituted financial misconduct under ORC 3051.171(E). The Defendant offered no excuse as to why he cashed in the retirement account after he was served with the divorce Complaint.
- M. The Defendant has an Ironworkers Local 207 Pension and Annuity Funds account. The account balance as of June 14, 2022 was \$22,776.92 (Exhibit 15).
- N. The Defendant has a Vallourec North America Retirement Savings Plan valued at \$6,125.83 as of September 20, 2022 (Exhibit 16).
- O. The Defendant has a Vallourec 401k account valued at \$3,095.72 (Exhibit D)

¹ It is ironic that the Plaintiff and her sister own this property for estate planning purposes, but their Mother still receives all of the funds.

² There was no testimony as to what the loan to Farmers was used for or what, if any assets were secured by this loan.

- P. During the marriage, the Plaintiff went to college to become a teacher. She incurred student loans to pay for her education, which were also used to support the family. She currently owes the US Department of Education (MOHELA) \$48,907.29. Payments are still paused due to the COVID-19 pandemic. At this time, it is uncertain if all or any part of these loans will be forgiven.
- Q. The Plaintiff has a Capital One Quicksilver credit card with a balance of \$3,306.51 (Exhibit 18).
- R. The Plaintiff also has a TJX Rewards Platinum Mastercard with a balance of \$504.54 (Exhibit 19).
- S. The Defendant was found in contempt for violating the Rule 9.1 order by order of the Court filed on December 7, 2022. He was ordered to return all of the taken items to the marital residence. He has failed to purge the contempt by returning those items by December 11, 2022. He claims to have returned some of the items, but he had no proof, which had been specifically recommended by this Magistrate.
- T. On January 12, 2023, the Plaintiff filed a 2nd Contempt Motion regarding the Defendant's continuing refusal to return the personal property. As stated above, the Defendant has never complied with the December 7, 2022 order.
- U. The Court makes the following findings of fact as they relate to the issue of child support:
- a. The Plaintiff is a teacher at the Leetonia Exempted Village School District. In 2022 she had W-2 Medicare income of \$50,686.56 (Plaintiff 2). See Staffrey v. Smith, 7th Dist. Mahoning No. 09-MA-107, 2010-Ohio-1296.
 - b. The Plaintiff pays \$2,592.60 annually to provide family vision, healthcare, and dental insurance (Plaintiff 4).
 - c. The Defendant works at Vallourec Star LP. In 2022 he had W-2 Medicare income of \$101,633.61 (Plaintiff 3). This is certainly more than he earned at his previous jobs, but this fact is not particularly

relevant to a current child support calculation. The Defendant argues that his 2022 income was unusually high because of overtime, however he presented a recent paystub (Defendant D) which shows income of \$22,538.91 which projects to just under \$108,000.00 annually. The Defendant also argues that he has health issues which may adversely impact his income, but he presented no medical evidence to support this claim.

- d. The Court will use the parties' W-2 Medicare income for 2022 as the basis for calculating child support.

V. The Court makes the following findings of fact as they relate to the statutory spousal support factors set forth in ORC 3105.18:

(a) The income of the parties, from all sources, including, but not limited to, income derived from property divided, disbursed, or distributed under section 3105.171 of the Revised Code;

The Defendant clearly has greater earned income than the Plaintiff.

(b) The relative earning abilities of the parties;

The Plaintiff has college degrees and a professional license, but she will probably never have Defendant's earning abilities.

(c) The ages and the physical, mental, and emotional conditions of the parties;

According to the 4D applications both parties are 49 years old. The Defendant testified to having some physical conditions, but no other evidence was presented.

(d) The retirement benefits of the parties;

The Defendant cashed in the largest retirement benefit. Both parties have relatively small retirement accounts.

(e) The duration of the marriage;

The parties were married for more than 25 years.

(f) The extent to which it would be inappropriate for a party, because that party will be custodian of a minor child of the marriage, to seek employment outside the home;

Both parties now work outside the home.

(g) The standard of living of the parties established during the marriage;

The parties had a good standard of living during the marriage. They were able to accumulate substantial assets.

(h) The relative extent of education of the parties;

As stated above, the Plaintiff was able to get her undergraduate education and a master's degree during the marriage.

(i) The relative assets and liabilities of the parties, including but not limited to any court-ordered payments by the parties;

The parties will have relatively equal assets and liabilities after the divorce.

(j) The contribution of each party to the education, training, or earning ability of the other party, including, but not limited to, any party's contribution to the acquisition of a professional degree of the other party;

The Defendant undoubtedly contributed to the Plaintiff's education, but she incurred student debt during the process as well, which supported the entire family.

(k) The time and expense necessary for the spouse who is seeking spousal support to acquire education, training, or job experience so that the spouse will be qualified to obtain appropriate employment, provided the education, training, or job experience, and employment is, in fact, sought;

Not applicable.

(l) The tax consequences, for each party, of an award of spousal support;

No longer applicable.

(m) The lost income production capacity of either party that resulted from that party's marital responsibilities;

Not applicable.

(n) Any other factor that the court expressly finds to be relevant and equitable

The Plaintiff has approximately \$6,000.00 in monthly expenses. The Defendant now lives with another woman and her four children. He claims that he pays an unknown amount of rent.

W. The Plaintiff requested \$1,000.00 per month in spousal support. The Defendant asked the Court to retain jurisdiction to modify/terminate any spousal support award.

Based upon these findings of fact, the Court makes the following conclusions of law and Orders:

1. The parties are granted an absolute divorce from each other on the grounds of incompatibility.
2. The Plaintiff is named the primary residential parent of the parties' minor child, Brandon Kyle Long, DOB 05/21/2009. The Defendant is granted parenting time in accordance with Local Rule 9.4 (copy attached Court Exhibit 1).
3. It was agreed that neither parent will allow their son to ride dirt bikes, 4-wheelers, derby cars or any similar vehicles without a helmet or unsupervised.
4. The Defendant shall be entitled to retain/receive the personal property, vehicles and/or equipment listed in Court Exhibit 2 attached hereto. All references are to the Basinger appraisal. The Plaintiff shall retain all items listed in the Basinger appraisal that were not specifically awarded to the Defendant.
5. The Plaintiff shall receive the three parcels of real estate located on Carey Road (parcel 03-00432.000, 03-00842.000, 03-00477.000) free and clear of any claim of the Defendant. The Defendant shall, within 30 days, execute a Quitclaim Deed conveying his interest in said real estate to the Plaintiff. The Plaintiff shall be solely responsible for paying the mortgage owed to Farmers National Bank

against this property with an outstanding balance of \$112,024.50 and will hold the Defendant harmless thereon. The Plaintiff will use her best efforts to refinance the mortgage into her name alone.

6. The Plaintiff shall also receive the real estate located at 336 Chestnut Street, Lisbon, Ohio (09-00520.000). The Defendant shall, within 30 days, execute a Quitclaim Deed conveying his interest in said real estate to the Plaintiff. The Plaintiff shall be solely responsible for paying the mortgage owed to Huntington Bank against this property with an outstanding balance of \$1,196.40 and will hold the Defendant harmless thereon.
7. The Plaintiff shall be solely responsible for payment of the vehicle loan to Huntington Bank with an outstanding balance of \$9,472.20. This loan is secured by the 2014 Dodge Ram.
8. The Plaintiff shall receive her ½ interest in real estate located in Center Township (06-00305.001) as her own separate property free and clear of any claims of the Defendant.
9. The Defendant shall be solely responsible for paying all tax liabilities arising out of his cashing in the Vanguard retirement account, and will hold the Plaintiff harmless for same.
10. The Defendant shall pay the remaining \$100,000.00 from the Vanguard retirement account to the Plaintiff within seven (7) days of the filing of this order. Failure to timely comply may result in an additional finding of contempt, with appropriate sanctions, including fines and jail.
11. The Defendant shall retain his Ironworkers Local 207 Pension and Annuity Funds account free and clear of any claims of the Plaintiff.
12. The Defendant shall retain his Vallourec North America Retirement Savings Plan and his Vallourec 401k account free and clear of any claims of the Plaintiff.

13. The Plaintiff shall pay her US Department of Education (MOHELA) student loans; her Capital One Quicksilver credit card; and her TJX Rewards Platinum Mastercard and will hold the Defendant harmless thereon.
14. The Defendant was previously found in contempt for violating a Rule 9.1 Order. The Court finds that he was in contempt for a second time when he failed to return the personal property all the way up to the day of trial. The Defendant is Ordered to reimburse the Plaintiff the sum of \$1,000.00 within 30 days of the filing of this entry for reasonable, necessary, and appropriate attorney fees pursuant to Local Rule 9.16 (\$500.00/contempt). Failure to timely make this payment may result in an additional finding of contempt, with appropriate sanctions, including fines and jail.
15. For purposes of this order the Defendant/Father is the child support obligor and the Plaintiff/Mother is the child support obligee.

This order for child support and medical support is effective April 1, 2022³.

The worksheet used to compute child support and cash medical support under Ohio Revised Code 3119.022 or 3119.023 is attached as Court Exhibit 3.

The Child Support Obligor is hereby ordered to pay child support for the minor child(ren) in the sum of \$695.66 per month to the Child Support Obligee plus cash medical support in the amount of \$20.04 plus 2% processing charge for a total monthly withholding order of \$730.01.

The duty of support shall continue until further order of the court or until the above-named child(ren) reach(es) the age of 18 or so long as the child(ren) continuously attend(s), on a full-time basis, any recognized and accredited high school, however, no later than age 19, or as otherwise provided in Ohio Revised Code 3119.86.

All support shall be paid through Ohio Child Support Payment Central (OCSPC) P.O. Box 182372, Columbus, Ohio 43218-2372. All payments shall include the Obligor's name, Social Security Number, SETS case number and Court Case Number. **UNTIL THE INCOME SOURCE BEGINS WITHHOLDING IN THE APPROPRIATE AMOUNT, THE CHILD SUPPORT OBLIGOR SHALL MAKE PAYMENTS DIRECTLY TO OCSPC.**

³ This is approximately when the Defendant left the marital residence.

Income Withholding Orders and Notifications: If you are the Obligor ordered to pay support, and are receiving a monetary payment from any source, you are required to have the payor of that income WITHHOLD from that income the specified amount required satisfying the court order. You are required to immediately NOTIFY the Columbiana County Child Support Enforcement Agency, in writing, (CSEA, 7989 Dickey Drive, Lisbon, OH 44432, phone (330) 424-7781, 1-800-353-0125), of any CHANGE in the source of your income, and the availability of any OTHER SOURCES OF INCOME that can be the subject of any withholding order. You must include the name, business address, and telephone number of any new employer or income source, and any other information reasonably required by the Court or CSEA. O.R.C. 3121.036(A), 3121.03, 3121.037.

MEDICAL SUPPORT OF CHILD(REN)

Pursuant to Ohio Revised Code Section 3119.30(A) both parents are liable for the health care of the child(ren) who is/are not covered by private health insurance or cash medical support as calculated in accordance with Section 3119.02, 3119.022, 3119.30, 3119.302, 3119.303 as applicable.

When Cash Medical Support is Ordered to be Paid, the Obligee shall be responsible to pay to providers the first \$388.70 per child per year, which is the combined amount of Obligee's cash medical obligation and Obligor's cash medical obligation in the amounts reflected on Line 23(a) and (b) of the Child Support Computation Worksheet attached as Exhibit A, for the ordinary and extraordinary medical expenses for the minor child(ren) not covered by health insurance, including deductibles and co-payments. Following the Obligee's payment of the first \$388.70 per child per year, the parties shall share liability for the ordinary and extraordinary medical expenses for the minor child(ren) who are not covered by health insurance in amounts equal to the percentages of income indicated on Line 17 of the Child Support Computation Worksheet. Obligor's responsibility is 62% and Obligee's responsibility is 38%.

If No Cash Medical Support is Ordered to be Paid, the parties shall share liability for the ordinary and extraordinary medical expenses for the minor child(ren) who are not covered by health insurance, including deductibles and co-payments, in amounts equal to the percentages of income on Line 17 of the Child Support Computation Worksheet. Obligor's responsibility is 62% and Obligee's responsibility is 38%.

Ordinary and extra-ordinary medical expenses shall include the following: physician, hospitalization, dental, specialist, optical, orthodontia, psychiatric, counseling, lab and imaging expenses.

_____The Court finds that neither parent has private health insurance coverage available for the child(ren) at a reasonable cost.

It is therefore ordered that the Child Support Obligor and the Child Support Obligees shall immediately inform the CSEA if private health insurance coverage for the child(ren) becomes available to either the Obligor or the Obligees. The CSEA shall determine if the private health insurance is available at reasonable cost and if coverage is reasonable, order the Obligor or the Obligees to obtain private health insurance.

OR

The Court finds that the mother and/or the father have the following private health insurance coverage available for the child(ren) at a reasonable cost through a group policy, contract or plan:

Insurer :

Through Leetonia Schools

Available to:

Mother
Father

It is therefore ordered that the following persons(s) is/are hereby designated as the Health Insurance Obligor (s) until further order of the Court:

Mother

Father

Mother and Father

The following child(ren) are designated as covered dependents under the private health insurance policy, contract or plan of the Mother.

Full name of each child subject to the Medical Support Order

Brandon Kyle Long

Date of Birth

05/21/2009

It is Further ordered, adjudged and decreed that the Parent(s) ordered to provide private health insurance for the child(ren) shall, not later than 30 days after the issuance of the order, supply the other parent with information regarding the benefits, limitations and exclusions of the health insurance coverage, copies of any insurance forms necessary to receive reimbursement, payment, or other benefits under the health insurance coverage and a copy of any necessary insurance cards.

The following individual shall be reimbursed for covered out-of-pocket for ordinary and extra-ordinary medical expenses in excess of the cash medical obligations for the above-named child(ren):

Name of Party: MICHELLE A. LONG

Address: 29906 CAREY ROAD, SALEM, OH 44460

The health plan administrator(s) of the health insurer(s) that provide(s) the private health insurance coverage for the child(ren) may continue making payment for medical, optical, hospital, dental, or prescription services directly to any health care provider in accordance with the applicable private health insurance policy, contract, or plan.

The employer(s) of the person(s) required to obtain health insurance coverage is/are required to release to the other parent, any person subject to an order issued under O.R.C. 3109.19, or the CSEA, on written request, any necessary information on the private health insurance coverage, including the name and address of the health plan administrator and any policy, contract, or plan number, and to otherwise comply with O.R.C. 3119.32 and any order or notice issued under this section.

If the person(s) required to obtain private health insurance coverage for the child(ren) subject to this child support order obtain(s) new employment, the agency shall comply with the requirements of section 3119.34 of the Revised Code, which may result in the issuance of a notice requiring the new employer to take whatever action is necessary to enroll the child(ren) in private health insurance coverage provided by the new employer.

Any employer who receives a copy of an order issued under Ohio Revised Code Section 3119.30, 3119.33 or 3119.34 shall notify the CSEA of any change in or the termination of the Child Support Obligor's or the Child Support Obligee's private health insurance coverage that is maintained pursuant to the order.

Upon receipt of notice by the CSEA that private health insurance coverage is not available at a reasonable cost, cash medical support shall be paid in the amount as determined by the child support computation worksheets in 3119.022 or 3119.023 of the Revised Code as applicable. **The CSEA may change the financial obligations of the parties to pay child support in accordance with the terms of the court order without hearing or additional notice to the parties.**

IT IS FURTHER ORDERED that the residential parent and legal custodian of the child(ren) immediately shall notify, and the obligor under a child support order may notify, the CSEA of any reason for which the child support order should terminate, including but not limited to the child's death, marriage, emancipation (age 18 or high school completion/termination), enlistment in the Armed Services, deportation or change of legal custody. A willful failure to notify the CSEA may be contempt of court.

The following information is provided for the use of the CSEA in accordance with O.R.C. 3121.24 and 3121.30:

CHILD SUPPORT OBLIGEE:
Name: MICHELLE LONG

Mailing Address: 29906 CAREY ROAD, SALEM, OH 44460
Residence Address:
Date of Birth

CHILD SUPPORT OBLIGOR
Name: WILLIAM P. LONG, JR
Mailing Address: 807 NORTH MARKET STREET, LISBON, OH 44432
Residence Address:
Date of Birth:

The parties affected by the support order shall inform the CSEA of any change of name or other change of conditions that may affect the administration of the order. Willful failure to inform the CSEA of the above information and any changes may be contempt of court.

EACH PARTY TO THIS SUPPORT ORDER MUST NOTIFY THE COLUMBIANA COUNTY CHILD SUPPORT ENFORCEMENT AGENCY IN WRITING OF HIS OR HER CURRENT MAILING ADDRESS, CURRENT RESIDENCE ADDRESS, CURRENT RESIDENCE TELEPHONE NUMBER, CURRENT DRIVER'S LICENSE NUMBER, AND OF ANY CHANGES IN THAT INFORMATION. EACH PARTY MUST NOTIFY THE AGENCY OF ALL CHANGES UNTIL FURTHER NOTICE FROM THE COURT OR AGENCY, WHICHEVER ISSUED THE SUPPORT ORDER. (Attn: CSEA, 7989 Dickey Drive, Lisbon, OH 44432, phone (330) 424-7781, 1-800-353-0125).

IF YOU ARE THE OBLIGOR UNDER A CHILD SUPPORT ORDER AND YOU FAIL TO MAKE THE REQUIRED NOTIFICATIONS, YOU MAY BE FINED UP TO \$50 FOR A FIRST OFFENSE, \$100 FOR A SECOND OFFENSE, AND \$500 FOR EACH SUBSEQUENT OFFENSE. IF YOU ARE AN OBLIGOR OR OBLIGEE UNDER ANY SUPPORT ORDER ISSUED BY A COURT AND YOU WILLFULLY FAIL TO GIVE THE REQUIRED NOTICES, YOU MAY BE FOUND IN CONTEMPT OF COURT AND BE SUBJECTED TO FINES UP TO \$1,000 AND IMPRISONMENT FOR NOT MORE THAN 90 DAYS.

IF YOU ARE AN OBLIGOR OR OBLIGEE AND YOU FAIL TO GIVE THE REQUIRED NOTICES TO THE CHILD SUPPORT ENFORCEMENT AGENCY, YOU MAY NOT RECEIVE NOTICE OF THE CHANGES AND REQUESTS TO CHANGE THE CHILD SUPPORT AMOUNT, HEALTH CARE PROVISIONS OR TERMINATION OF THE CHILD SUPPORT ORDER. IF YOU ARE AN OBLIGOR AND YOU FAIL TO GIVE THE REQUIRED NOTICES, YOU MAY NOT RECEIVE NOTICE OF THE FOLLOWING ENFORCEMENT ACTIONS AGAINST YOU: IMPOSITION OF LIENS AGAINST YOUR PROPERTY; LOSS OF YOUR PROFESSIONAL OR OCCUPATIONAL LICENSE, DRIVER'S

LICENSE, OR RECREATIONAL LICENSE; WITHHOLDING FROM YOUR INCOME; ACCESS RESTRICTION AND DEDUCTION FROM YOUR ACCOUNTS IN FINANCIAL INSTITUTIONS; AND ANY OTHER ACTION PERMITTED BY LAW TO OBTAIN MONEY FROM YOU TO SATISFY YOUR SUPPORT OBLIGATION. O.R.C. 3121.29.

16. After considering all the statutory factors set forth in ORC 3105.18, the Court finds that an award of monthly amount of spousal support is appropriate and reasonable in this case. The Defendant shall pay spousal support to the Plaintiff in the amount of \$750.00 per month effective May 21, 2023 for a period of 96 consecutive months. A FinPlan financial analysis is attached as Court Exhibit 4. After an exchange of child and spousal support the parties will have roughly the same amount of cash available for living expenses.
17. The Court DOES retain jurisdiction to modify the amount and/or duration of spousal support, however spousal support shall terminate upon the death of either party, or the remarriage or cohabitation of the Plaintiff in a relationship similar to marriage with any unrelated adult.
18. The parties shall take all necessary steps to transfer legal title and possession of property within 60 days of the filing of this entry. The Court reserves jurisdiction over the completion, filing, qualification and/or approval of any document necessary to transfer assets.
19. The division of assets/liabilities is summarized in Court Exhibit 5 attached.
20. Costs are taxed to the deposit, balance to the Defendant.



JUDGE SCOTT A. WASHAM

4-25-23

THIS JUDGMENT ENTRY IS ENTERED PURSUANT TO OHIO CIVIL RULE 53.

OBJECTIONS MUST BE FILED WITHIN 14 DAYS OF THIS MAGISTRATE'S DECISION, REGARDLESS OF WHETHER THE COURT HAS ADOPTED THE DECISION PURSUANT TO CIVIL RULE 53. OBJECTIONS MUST BE IN WRITING, MUST BE SPECIFIC AND STATE WITH PARTICULARITY THE GROUNDS OF THE OBJECTION. FOR OTHER REQUIREMENTS, SEE CIVIL RULES 53 AND LOCAL RULES OF COURT. A PARTY SHALL NOT ASSIGN AS ERROR ON APPEAL THE COURT'S ADOPTION OF ANY FINDING OF FACT OR CONCLUSION OF LAW IN THE DECISION UNLESS THE PARTY TIMELY AND SPECIFICALLY OBJECTS TO THAT FINDING OR CONCLUSION AS REQUIRED BY CIVIL RULE 53.

The Clerk of Courts shall serve a copy of this entry to Attorney Louis Katz, Attorney Nick Barborak and the CSEA.

Rule 9.4 Uniform Local Companionship Plan**COLUMBIANA COUNTY GUIDELINE PARENTING SCHEDULE****1. GENERAL PARENTING PRINCIPLES**

During and after a divorce, there is often a crisis period (from several months to years) during which families are under great stress because of loss, conflict, and change. Most studies show and psychologists uniformly agree that the children who do best following divorce are from those families, which maintain a low level of conflict. The absence of conflict is even more critical than the amount of time either parent spends with the child. Children, however, clearly profit by continued meaningful contact with both parents. Children need the continuing and regular involvement of both parents to feel loved. No specific schedule will satisfy the change in needs of both children and parents over the years. Critical to the success of any schedule is that each parent be flexible, based upon the changing needs of a child, as the child grows older.

This Guideline Parenting Schedule takes into account the changing developmental needs of children. It is recognized that each situation and each child is different. It is preferred that parents tailor the parenting schedule to meet the specific needs of their children. In all cases, including requests for 75(M) orders, the court will strive to adopt a parenting schedule that is in the child(ren)'s best interests. Any request to deviate from the following parenting schedule shall be supported by the filing of the proper affidavits/evidence. The factors contained in ORC 3109.051(D) shall be considered in any proposed deviation from the guideline-parenting schedule. Absent a request for deviation and the filing of affidavits/evidence in support thereof, the court will impose the guidelines set forth below. A good parenting schedule developed for a family should be based upon the following considerations:

- A. The developmental needs and age of each child.
- B. The psychological attachments of each child.
- C. The way child rearing tasks were shared during the marriage.
- D. The preservation or development of a close relationship with each parent.
- E. A consistent and predictable schedule that minimizes the transition between the households, especially where young children are involved. Failure to consistently exercise parenting time may result in modification of the parenting schedule.
- F. Each child's temperament and ability to handle change.
- G. Parents' career demands and work schedules.
- H. The need for periodic review of the plan, noting trouble signs and revising as each child's needs and circumstances change.

For purposes of exercising this parenting schedule, _____ is designated the residential parent and _____ is designated the non-residential parent.

The policy of the following time allocation is to provide a schedule which is best suited for the particular age of that child(ren).

2. WEEKLY SCHEDULE

A. Birth to Six Months

The non-residential parent shall have parenting time weekly as follows: Tuesday afternoon and Thursday afternoon for a period not to exceed three hours. Alternate Saturdays and Sundays from 9:00 A.M. until 6:00 P.M. The Court will consider modifications to an overnight schedule as the child's age increases. The Schedule shall continue on a weekly basis until modified by the parties.

B. Ages Six months through 18 years

Week A: Tuesday or Wednesday afternoon consistent with the non-residential parent's work schedule and/or the child(ren)'s school schedule if school is in-session, and Friday from 6:00 P.M. until Sunday at 6:00 P.M.

Week B: Tuesday and Thursday afternoons consistent with the non-residential parent's work schedule and/or the child(ren)'s school schedule if school is in session. The parenting time on Tuesday and Thursday afternoons shall consist of not less than three hours, however, shall conform with the child(ren)'s bedtimes.

Parents should respect a teenager's need to spend time with peers and in organized activities, and less time with each parent, especially during weekends and summer holidays. Quality of time is more important than a rigid schedule. Flexibility in scheduling is necessary. When possible, it is preferable to consider the teenager's wishes, as long as the parents agree.

3. ADDITIONAL PARENTING TIME

In the event of a conflict, the following is the order of preference: 1st - holidays; 2nd - extended periods; 3rd - weekends; 4th - midweek days. The two-week uninterrupted parenting time shall take precedence over summer holidays.

A. Holidays

HOLIDAY	Even # Years	Odd # Years	Schedule
New Years	Mother	Father	1/1 at 9:00 AM to 1/1 at 6:00 PM
Martin Luther King	Father	Mother	Sunday 6:00 PM to Monday 6:00 PM
President's Day	Mother	Father	Sunday 6:00 PM to Monday 6:00 PM
Easter	Father	Mother	Saturday 8:00 PM to Sunday 6:00 PM
Memorial Day	Mother	Father	Sunday 6:00 PM to Monday 6:00 PM
Fourth of July	Father	Mother	4:00 PM to 9:00 AM on July 5th
Labor Day	Mother	Father	Sunday 6:00 PM to Monday 6:00 PM
Halloween	Father	Mother	5:00 PM to 9:00 PM
Thanksgiving	Mother	Father	Wednesday 6:00 PM to Friday 6:00 PM
Christmas Eve	Father	Mother	12/23 Noon to 12/24 9:00 PM
Christmas Day	Mother	Father	12/24 9:00 PM to 12/26 6:00 PM
Mother's Day	Mother	Mother	10:00 AM to 9:00 PM
Father's Day	Father	Father	10:00 AM to 9:00 PM

For all other holidays, including religious holidays celebrated by the family which are not included in the above list, the parties shall alternate from year to year with the mother having the even numbered years and the father having the odd numbered years on those particular holidays. For holidays that extend for more than a one-day period, the parties shall divide the days as equally as possible to permit both parties to spend that holiday time with the children.

For school districts who have Fridays or Mondays off that are not listed in the holiday schedule, that Friday or Monday, the parent whose weekend it is shall have the option of extending their weekend companionship to include the extra day.

B. Extended Time

1. Each parent shall be entitled to two weeks of consecutive, uninterrupted parenting time each year. This consecutive two weeks shall not extend the summer parenting time and may be taken during the school year if the parties agree and appropriate arrangements have been made to comply with school regulations.

2. The non-residential parent may be entitled to one half of the summer vacation each year during the summer, two weeks of which may be consecutive and uninterrupted. If the parents are unable to agree as to the summer schedule, the non-residential parent shall be entitled to the first half of the summer. The summer vacation is defined as commencing the day after the children get out of school and continuing until seven (7) days before school begins. During summer companionship, each parent receives weekday companionship as afforded the non-residential parent during the rest of the year. The alternating weekends continue during the summer companionship without interruption except for the two weeks of consecutive uninterrupted parenting time.

3. The child(ren)'s spring break from school (every other year) and one-half Christmas break (every year) shall also be spent with the non-residential parent. The school schedule where the residential parent for school purposes resides shall be used even if there are no school age children. The parent who has Easter shall have spring break in the same year.

4. Extended periods of time are to be arranged as follows: for extended time at Spring Break, by February 15th each year, for extended time in the summer, by May 15th of each year, and for extended time at Christmas, by November 1 of each year. Each parent shall notify the other parent in writing of the times desired for these extended periods.

5. Alternating weekends and weekdays shall not be included in the calculation of the Christmas and spring breaks.

6. Birthdays

In even number years the mother shall have the children for their birthdays on the following schedule: if the child is in school on that day, the time will be 5:00 p.m. to 9:00 p.m., if the child is not in school on that day, from 9:00 a.m. to 9:00 p.m. The father shall have the children in odd numbered years on the same time schedule. The parenting time for birthdays shall include all children of the marriage, not just the child celebrating his/her birthday.

The child/ren shall spend each parent' birthday with that parent unless otherwise ordered by the court or agreement of the parties.

4. MISCELLANEOUS

A. The child(ren) and/or residential parent have no duty to wait for more than 30 minutes for the non-residential parent to arrive for parenting time. The non-residential parent who is more than 30 minutes late for a particular parenting time shall forfeit that time. An exception shall be made if the tardiness of the

non-residential parent is for just cause (i.e. work schedule) and the residential parent receives both prompt notice and a reasonable estimated arrival time.

B. The non-residential parent who is more than 30 minutes late in returning the child(ren) without calling to make arrangements and without just cause may be subject to contempt.

C. If either parent will be unavailable during his/her scheduled parenting time, regardless of the age of the child(ren), he/she shall offer that parenting time to the other parent. Unavailable means that parent will be gone from his/her home overnight.

D. Make up time shall be given if the child(ren) or non-residential parent is unavailable at the scheduled time or if the residential parent denies access to the child(ren) without just cause. All make up days shall be rescheduled within 30 days.

E. If the parents are unable to reach an agreement regarding transportation, and unless otherwise provided by court order, the non-residential parent shall provide transportation at the commencement of the visitation period and the residential parent shall provide transportation at the termination of the parenting period. **A responsible, licensed adult known to both parents may provide transportation if the parent is unavailable.** Any person transporting a child(ren) shall use the proper child restraint seat and/or seat belts as required by law. No person shall consume alcohol or use illegal drugs immediately prior to or during the transportation of a child(ren).

F. Each parent shall have reasonable telephone contact with the child(ren). Reasonable is defined as one time per day.

G. Car Seat: For all child(ren) required by law to ride in a car seat, the parents shall transfer the car seat with the child(ren) as companionship changes occur.

H. Extracurricular Activities: Regardless of where the child(ren) are living, their continued participation in extracurricular activities, school related or otherwise, shall continue uninterrupted. It shall be the responsibility of the parent who has the child(ren) at the time of the activity to provide the physical and economic cost of transportation to these activities. The residential parent shall provide the non-residential parent with notice of all extracurricular activities, school related or otherwise, in which the child(ren) participate, schedules of all extracurricular activities (handwritten by the residential parent if no formal schedule is provided by the activity) and the name of the activity and the name of the activity leader (including address and telephone number if reasonably available to the residential parent). Failing to do so may result in a finding of contempt with appropriate sanctions. The residential parent shall provide the non-residential parent with a copy of the school calendar.

5. STATUTORY NOTICES

A. RELOCATION NOTICE: Pursuant to ORC 3109.051 (G), the parties hereto are hereby notified as follows:

If the residential parent intends to move to a residence other than the last residence of court record, he/she shall file a notice of intent to relocate with this Court. Except as provided in ORC 3109.051(G) (2), (3) and (4), a copy of such notice shall be mailed by the Court to the nonresidential parent. On receipt of the notice, the Court, on its own motion or on the motion of the non-residential parent, may schedule a hearing with notice to both parties to determine whether it is in the best interest of the child(ren) to revise the visitation schedule for the child(ren). Said notice shall be filed 60 days prior to the relocation.

B. RECORDS ACCESS NOTICE: Pursuant to ORC 3109.051(h) and 3319.321(b) (5) (a), the parties are notified as follows: Except as specifically modified or otherwise limited by court order, and subject to ORC 2301.35(G) (2) and 3319.321(F), the non-residential parent is entitled to access under the same terms and conditions as the residential parent to any record that is related to the children and to which the residential parent is legally provided access, including school records. Any keeper of a record, public or private, who knowingly fails to comply with this order, is in contempt of Court.

Both parents shall have access to the children's school records. Both parents are encouraged to participate in parent-teacher conferences, school trips, school programs and other school events in which parents are invited to participate. The parent receiving the grade card shall give a copy to the other parent within a reasonable time.

C. DAY CARE CENTER ACCESS NOTICE: Pursuant to ORC 3109.051(I), the parties hereto are hereby notified as follows:

Except as specifically modified or otherwise limited by court order, and in accordance with ORC 5104.011, the non-residential parent is entitled to access to any day care center that is or will be attended by the children with whom visitation is granted, to the same extent that the residential parent is granted access to the center.

D. SCHOOL ACTIVITIES NOTICE: Pursuant to ORC 3109.051(J), the parties hereto are hereby notified as follows:

Except as specifically modified or otherwise limited by the court order, and subject to ORC 3119.321, the non-residential parent is entitled to access, under the same terms and conditions as the residential parent

to any student activity that is related to the children to which the residential parent legally is provided access.

6. SPECIAL CIRCUMSTANCES

A. Domestic Violence: The Companionship Plan may need to be adjusted when there has been domestic violence. Please refer to the most recent revision of the law or consult with an attorney regarding this special circumstance.

B. Re-establishment of Parent-Child Relationship after a Long Absence: When the visitation has not taken place for an extended period of time, both parents should consider the possible adverse effects upon the child(ren) and gradually re-introduce an appropriate access plan for the non-custodial parent. A separate schedule has been developed for this purpose. (Rule 9.42)

C. Travel with the Child(ren): Whenever the child(ren) travels with either parent, one of the following will be provided to the other parent: an itinerary of travel dates, destinations, and places where the child(ren) or traveling parent can be reached; or the name and telephone number of an available third person who would be knowledgeable of the child(ren)'s whereabouts.

D. Out of Town Access: Plans regarding out of town access are more difficult to suggest because of the effect of such facts as distance, parents' employment schedule, parents' financial ability to pay for more or less frequent trips, and the availability of child care while child(ren) are visiting from out of town. These and many other facts necessitate specific arrangements be made. In general, visits would be less often and of longer duration.

E. Travel of Child(ren) Alone: Travel alone of a child(ren) under the age of 12 years is not recommended.

F. Access to Address and Phone Number: Both parties shall provide each other with their current address and phone number unless doing so would endanger either the child(ren) or the parent. If an address or phone number cannot be provided, then the name and number of an available third party would/can reach the child(ren) or inaccessible parent in the event of an emergency should be provided.

G. Emergency Medical Treatment: In the event that the child(ren) is/are in need of emergency medical treatment, it shall be the responsibility of either party to obtain treatment for the child(ren) and immediately notify the other parent.

Item #	Description		Value
Page 1 of 2			
9	Chevy pickup, black & white, extra tires in bed, 59,933 miles	\$	1,000.00
10	Chevy Blazer, green, 118,105	\$	850.00
11	Chevy SS Chevelle, modified 396 V8, 4 speed trans, black	\$	29,000.00
13	Cherry picker & pile of misc auto equipment & parts in front of garage	\$	250.00
14	Sandblasting cabinet in garage	\$	300.00
16	Upright air compressor in garage	\$	550.00
18	Large lot of misc mechanics and other tools in garage	\$	1,750.00
21	Ref/Freezer, chest freezer and TV in garage	\$	200.00
24	1996 Dodge Dakota pickup truck with bed cap, 119,560 miles, white	\$	1,100.00
27	2011 Ford Crown Victoria 4 dr. sedan, white, TMU	\$	650.00
29	2005 Dodge Magum R?T Sport Wagon, 4 dr. window damage, TMU	\$	750.00
Page 2 of 2			
32	Ford Dump truck with 45,211 miles showing	\$	1,750.00
33	3 PVC canoes, 2 green, 1 blue	\$	300.00
36	Dodge Magnum, 4 dr wagon, black, parts car	\$	200.00
38	Fruehauf semi trailer with overhead rear door	\$	800.00
39	Contents of Truehalf trailer includes I-beam dolly & misc parts	\$	450.00
41	Tri-axle trailer in poor condition	\$	700.00
42	Old wagon, 3 pt brush hog, 3 pt disc, old single axle trailer, old tandem axle trailer	\$	850.00
43	Backhole bucket in back field	\$	150.00
45	Yamaha Excel snowmobile and old green lawn mower	\$	200.00
46	24' fiberglass ladder in back yard	\$	75.00
47	Water tank on pallet in wire frame	\$	200.00
48	Aluminum tool box for pickup bed	\$	150.00
	All Guns and ammunition (3rd page- not numbered)	\$	30,945.00
	Items taken and NOT returned (4th page - not numbered)	\$	18,885.00
	TOTAL VALUE OF PERSONAL PROPERTY AWARD TO HUSBAND)	\$	92,055.00

Court Exhibit 2

SOLE/SHARED CHILD SUPPORT COMPUTATION WORKSHEET

Parent A's Name: MICHELLE LONG Parent B's Name: WILLIAM P. LONG, JR Date: April 21, 2023
 County Name: COLUMBIANA Case No.: 22 DR 168 Order No.: SETS No.: No. of Children: 1

Sole Residential Parent: - Parent A - Parent B Shared Parenting: - Parent A Obligor - Parent B Obligor

Line	Parent A	Parent B	Description	Parent A	Parent B
I. GROSS INCOME					
1	Annual gross income	50,686.56	101,633.61	Child 3	
	Optional Calculator:			21b Age	
	Use Minimum Wage	<input type="checkbox"/>	<input type="checkbox"/>	21c Maximum Allowed Cost	0.00
	Date			21d Actual Child Care Expense	0.00 0.00
	YTD Income	0.00	0.00	21e Lower of 21c or 21d	0.00 0.00
	Frequency	2.00	1.00	Child 4	
2a	Yr 3 O/T, bonuses, commissions	0.00	0.00	21b Age	
2b	Yr 2 O/T, bonuses, commissions	0.00	0.00	21c Maximum Allowed Cost	0.00
2c	Yr 1 O/T, bonuses, commissions	0.00	0.00	21d Actual Child Care Expense	0.00 0.00
	3-yr average	0.00	0.00	21e Lower of 21c or 21d	0.00 0.00
	"Reasonable expectation"	0.00	0.00	Child 5	
2d	O/T, bonuses, commissions	0.00	0.00	21b Age	
3a	Gross receipts from business	0.00	0.00	21c Maximum Allowed Cost	0.00
3b	Business expenses	0.00	0.00	21d Actual Child Care Expense	0.00 0.00
3c	6.2% or FICA rate difference	0.00	0.00	21e Lower of 21c or 21d	0.00 0.00
3d	AGI from self-employment	0.00	0.00	Child 6	
4	Income from unemployment	0.00	0.00	21b Age	
5	Worker's comp, disability, etc.	0.00	0.00	21c Maximum Allowed Cost	0.00
6	Other/potential income	9,000.00	0.00	21d Actual Child Care Expense	0.00 0.00
7	Total annual gross income	59,686.56	101,633.61	21e Lower of 21c or 21d	0.00 0.00
8	Health insurance maximum	2,984.33	5,081.68	21f Enter total of line 21e	0.00 0.00
II. ADJUSTMENTS TO INCOME					
	No. of "other" children			Federal credit table (%)	0.00% 0.00%
9a	Total children including "other"			Federal credit	0.00 0.00
9b	No. of children subject to this order			Ohio credit table (%)	0.00% 0.00%
9c	Line 9a minus Line 9b			Ohio credit	0.00 0.00
9d	Support for 9a "other" children	0.00	0.00	21g Eligible federal and state credits	0.00 0.00
9e	Divide Line 9d by Line 9a	0.00	0.00	21h Line 21f minus combined Line 21g	0.00 0.00
9f	Multiply 9e by 9c (not < \$960)	0.00	0.00	21i Multiply Line 21h by Line 17	0.00 0.00
10a	Health insurance obligor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	21j Line 21i minus Line 21a	0.00 0.00
10b	Out-of-pocket health ins. premiums	2,592.60	0.00	Relevant tax information:	
11	Court-ordered spousal support	0.00	9,000.00	Filing status	0 0 OH Exempts: 0.00 0.00
12	Total adjustments	2,592.60	9,000.00	AGI	0.00 0.00 Std/Item Deduction 0.00 0.00
13	Adjusted gross income	57,093.96	92,633.61	AMT	0.00 0.00 Foreign Tax Credit 0.00 0.00
III. INCOME SHARES					
14	Amount from Line 13	57,093.96	92,633.61	22	Line 18d - 19b - 20 + 21j 5,144.71 8,347.86
15	Obligation is in shaded area?	<input type="checkbox"/>	<input type="checkbox"/>	V. CASH MEDICAL	
16	Combined gross income	149,727.57		23a	Combined cash medical obligation 388.70
17	Line 14 divided by Line 16	38.13%	61.87%	23b	Multiply Line 23a by Line 17 148.21 240.49
IV. SUPPORT CALC (<input type="checkbox"/> -Low; <input checked="" type="checkbox"/> -Interpolate; <input type="checkbox"/> -High; <input type="checkbox"/> -\$336,000 Limit					
18a	Support for Line 14 AGI	9,030.34	11,550.12	VI. RECOMMENDED MONTHLY ORDERS FOR DECREE	
18b	Support for Line 16 AGI	14,991.75		24	Line 22 divided by 12 428.73 695.66
18c	Multiply Line 18b by Line 17	5,716.35	9,275.40	25a	DEVIATION 0.00 0.00
18d	Lower of Line 18a or Line 18c	5,716.35	9,275.40	<input type="checkbox"/> -Special or unusual needs	<input type="checkbox"/> -Other court-ordered payments
19a	Non-custodial parent granted time	<input checked="" type="checkbox"/> - Yes	<input checked="" type="checkbox"/> - Yes	<input type="checkbox"/> -Extended parenting time	<input type="checkbox"/> -Financial resources of child
19b	If 19a checked, Line 18d X 10%	571.64	927.54	<input type="checkbox"/> -Relative finances of parties	<input type="checkbox"/> -Obligor's income under FPL
20	Non-means tested benefits rec'd	0.00	0.00	<input type="checkbox"/> -Remarriage/cohabitation	<input type="checkbox"/> -Federal, state and local taxes
21a	Child care expenses	0.00	0.00	<input type="checkbox"/> -Significant in-kind contribs	<input type="checkbox"/> -Extraordinary work expenses
	Child 1 - <input type="checkbox"/> Use American Rescue Plan Act 2021 values			<input type="checkbox"/> -Change in standard of living	<input type="checkbox"/> -Educational opportunities
21b	Age			<input type="checkbox"/> -Responsibilities for others	<input type="checkbox"/> -Post-secondary education
21c	Maximum Allowed Cost	0.00	0.00	<input type="checkbox"/> -Any other factor:	
21d	Actual Child Care Expense	0.00	0.00	25b	\$3119.231 extended time 0.00 0.00
21e	Lower of 21c or 21d	0.00	0.00	25c	Add Lines 25a and 25b 0.00 0.00
Child 2				26	Deviated monthly child support 0.00 0.00
21b	Age			27	Cash medical support amount 12.35 20.04
21c	Maximum Allowed Cost	0.00	0.00	28a	Cash Medical Deviation amount 0.00 0.00
21d	Actual Child Care Expense	0.00	0.00	29	Deviated Cash Medical Amount 12.35 20.04
21e	Lower of 21c or 21d	0.00	0.00	30	Total monthly obligation 0.00 715.70
					Processing charge 0.00 14.31
					Total including processing 0.00 730.01

WEEKLY/MONTHLY BREAKDOWN	Per Week		Per Month	
	Per Child	Total	Per Child	Total
Health Insurance Provided				
Child Support Obligation	160.54	160.54	695.66	695.66
Medical Support	4.62	4.62	20.04	20.04
Processing Charges	3.30	3.30	14.31	14.31
Total	168.46	168.46	730.01	730.01

Court Exhibit 3

SPLIT SCREEN SUMMARY ANALYSIS

Last Name:	Long	William	Michelle		
Filing Status		Single	Hd Hsld	Automatic CS	No
No. of Children 17 and Over		0	0	Child Support	8,760
No. of Children Under 17		1	1	Alimony	9,000
Monthly Budget Amount		0	6,000	Non-Taxable	0
Children Residing With		0	1	Maintenance	
Salary from Basic Input		101,634	50,686		
Self-Employment Income		0	0		

	2020 ANNUAL		Total	2020 MONTHLY	
	William	Michelle		William	Michelle
After Tax Cash for Living Expenses	59,809	61,976	121,785	4,984	5,165
% Share	49.1%	50.9%	100%		
Budget Cash	0	72,000	72,000	0	6,000
Over/Under Budget	59,809	(10,024)	49,785	4,984	(835)
Cash for Child Support	0	0	0		
Child Support	(8,760)	8,760			
Taxes Saved Child Dep Exempt	90	90	180		OH Guideline Child Support
Taxes Saved Under 17 Child Credit	2,000	2,000	4,000		Incl Child Care & Hosp
Child Credit Not Allowed	0	0			Payor's Share
Tax Savings from Alimony	0	0	0		
Alt Min Tax Incl in Federal Tax	0	0	0		Max 2020 Alimony No
Marginal Tax % Includ. State Tax	27.8%	15.3%			Recapture
Adjusted Gross Income	101,634	50,686		24,000	
Federal Income Tax	13,496	1,562	15,058		
State Income Tax	2,794	1,030	3,824		
Local Income Tax	0	0	0		
FICA/Medicare Tax	7,775	3,878	11,653		
Additional Federal Tax from	0	0			
High Income-Child Dependency Exemption Phaseout Reduction					

High Income Reduction has been suspended for 2018 onward.

ASSET/DEBT	FMV	DEBT	NET VALUE	WIFE	HUSBAND
Vallourec 401k	\$ 3,095.72		\$ 3,095.72		\$ 3,095.72
TJX Rewards card		\$ (504.54)	\$ (504.54)	\$ (504.54)	
Capital One Quicksilver		\$ (3,306.51)	\$ (3,306.51)	\$ (3,306.51)	
Mohela - student loans		\$ (48,907.29)	\$ (48,907.29)	\$ (48,907.29)	
Vallourec NA Retirement Savings	\$ 6,125.83		\$ 6,125.83		\$ 6,125.83
Ironworkers Local 207 Pension & Annuity Funds					100%
Vanguard Fiduciary Trust Account	\$ 255,540.45		\$ 255,540.45	\$ 100,000.00	\$ 155,540.45
Dodge Ram debt		\$ (9,472.20)	\$ (9,472.20)	\$ (9,472.20)	
Personal Property	\$ 120,520.00		\$ 120,520.00	\$ 28,465.00	\$ 92,055.00
Chestnut Street	\$ 61,100.00	\$ (1,196.40)	\$ 59,903.60	\$ 59,903.60	
Carey (3 parcels)	\$ 244,500.00	\$ (112,024.50)	\$ 132,475.50	\$ 132,475.50	
STRS Pension				100%	

TOTALS

\$ 690,882.00 \$ (175,411.44) \$ 515,470.56 \$ 258,654.56 \$ 256,818.00

Court Exhibit 5