

72427-4

72427-4

No. 72427-4-I

IN THE COURT OF APPEALS FOR  
THE STATE OF WASHINGTON  
DIVISION ONE

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SCOTT J. McGOWAN

Appellant,

vs.

YELENA V. McGOWAN

Respondent.

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AMENDED OPENING BRIEF OF APPELLANT

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## I. ASSIGNMENTS OF ERROR

1. The trial court erred when it found the mother's net income to be less than she stipulated her income to be.
2. The trial court erred in concluding that a deviation in child support would result in insufficient funds in the mother's household.
3. The trial court erred when denied a downward deviation without considering the financial circumstances of both households.
4. The trial court erred in ordering the father to pay more than his *pro rata* share of healthcare and special child rearing expenses.
5. The trial court erred in failing to allocate support between the children.

## II. ISSUES RELATED TO ASSIGNMENTS OF ERROR

1. Where the mother stipulated to the father's child support worksheets, was there no evidence to support the court's finding of a lower net income for the mother?
2. Was the trial court's conclusion that the mother could not meet her expenses without an award of full support unsupported where it erred regarding her income and failed to consider the living expenses of each household?
3. In the context of an equally shared residential schedule, is it an abuse of discretion to award support that provides income to the

obligee in excess of her expenses and leaves insufficient income to the obligor to meet his expenses?

4. Are special child rearing expenses required to be shared *pro rata* between parents?

5. Should support have been individually allocated between the children as provided in the mandatory form Order of Child Support?

### III. STATEMENT OF FACTS

Scott McGowan and Yelena McGowan separated after 15 years of marriage. CP 898. Their home mortgage had not been paid for several years. II RP 173 at 11-15. Mr. McGowan had consulted bankruptcy attorneys, although he hoped to avoid bankruptcy. II RP 38 at 16-18; 2 RP 39 at 7-8. By the time of trial, he was 59 years old. II RP 13 at 8. He was six years away from retirement age with little in retirement savings and no time left to save for retirement. II RP 13 at 8; Exhibit 11. Ms. McGowan was 45 years old. II RP 13 at 10. Although, she, too, had little in retirement savings, she enjoyed an additional 20 years to save for retirement. II RP 13 at 10; Exhibit 11.

They had two sons, ages 13 and 9. CP 881. Parenting was bitterly contested. CP 431-436. On temporary orders, the trial court placed primary care of the children with their father in the family residence. CP 144. It found that the mother was voluntarily underemployed, imputed income to her, and ordered her to pay child support of \$511 per month. CP

148-49. Dr. Wendy Hutchins-Cook was ordered to provide a parenting plan evaluation that addressed all of the allegations of the parties and to recommend a residential schedule. CP 431-436.

Upon completion of the parenting evaluation, Dr. Hutchins-Cook reported that each parent loved the children. CP 1066 She also observed that the children were well bonded with each parent. CP 1066. She gave little credence to the children's expressed wishes regarding the residential schedule because the boys had been heavily influenced by both parents. CP 1068.

Dr. Hutchins-Cook ultimately recommended an equally shared residential schedule. CP 1069. The parties agreed to essentially all of her recommendations. RP 186. An agreed parenting plan was entered which provided that the parties equally share the parenting and residential schedule of the children. CP 696-708.

The issues that remained at trial were, *inter alia*, a) determining the mother's income for purposes of child support; and b) the question of whether there should be a deviation in child support based upon the residential schedule. On the first issue, Ms. McGowan entered trial asserting that her monthly net income was only \$2,423 per month. *Exhibit 100 at 1*. She reported monthly living expenses of \$3,943. *Exhibit 100 at 1*. It was her position that she needed full support of \$1,500 in order to meet the basic needs of the children in her household.

But in making her assertions, she failed to provide her updated income information and bank statements, despite being ordered in the pretrial order to produce them. I RP 18 at 16-21. On the first day of trial, she was once again ordered to produce them. I RP 19 at 14-21. The next day, after producing the documents, she conceded that actually, her gross income was \$72,000 per year or \$6,000 per month. II RP 9 at 8-15. Indeed, in her testimony later that day, she acknowledged that she had obtained new and steady employment in which she earned \$38/hr. II RP 76 at 23-25. The trial court accepted her stipulation as to the parties' gross incomes. II RP 11 at 20-21. Her net income was \$4,929 per month. CP 392.

That left the question of whether a deviation should be granted because of the equally shared parenting schedule of the parties. \$4,929 in net income was more than sufficient to meet her stated monthly expenses of \$3,943 per month. Exhibit 100. But after stipulating to a higher income, Ms. McGowan then testified to increased expenses. Yet she could not base her testimony on personal knowledge. II RP 80 at 20. When asked about her expenses, she said that she needed time to think about it. II RP 86 at 19. She said she could "blurt out some number, but it may not be accurate." II RP 86 at 18-19.

Thereafter, she testified that she planned to move. But she "didn't look into" what the costs for rent would be and stated "roughly \$1500 I

would say.” II RP 79 at 15-21. She “assumed” that her health insurance would cost \$400. Exhibit 100, p. 3; II RP 81 at 13. She testified that her food costs would be \$300 more than her financial declaration listed. II RP 87 at 5-11. Activities for the children she addressed by saying, “Let’s say per month like \$100.” II RP 87 at 14-15. She didn’t know what car insurance would cost. She guessed at \$120 per month. II RP 88 at 10, 20. She thought she might have counseling costs, but only if she didn’t have medical insurance. II RP 144 at 17-20. With all of her new estimates, she raised her expenses to \$5,578 per month as follows:

<b>Expense</b>	<b>Exhibit 100</b>	<b>New Testimony</b>	<b>RP Cite Vol II</b>
Housing	\$835	\$1,500	79 at 15
Utilities	270	270	Ex 100
Food and Supplies	850	1,150	87 at 5
Children	600	700	87 at 14
Transportation	802	972	88 at 10
Health care	100	500	81 at 13
Personal	310	310	Ex 100
Debt	176	176	
<b>Total</b>	<b>\$3943.00</b>	<b>\$5,578.00</b>	

Based upon her new numbers, Ms. McGowan asserted that her income was now \$649 short of meeting her living expenses each month.

Mr. McGowan timely provided his income and expense information as required by the pretrial order and local rules. Exhibits 1-5. Appendix A. Pending trial, he had provided primary care to the children in the family home and had paid for the costs associated with basic child support, including home, food, clothing, school expenses, healthcare, etc. Exhibit 5. His bank statements reflected the sums actually incurred to support himself and his children. Exhibit 5. His expenditures regularly showed payments to the Lake Washington School District for the children; Costco; Farmer's Insurance Company; Lakeshore Clinic for health and counseling, etc. Exhibit 5. Regular payments were automatically withdrawn from his account that included his car payment to Toyota Financial; Smith Brothers Farm for milk; and for utilities. Exhibit 5. In total, his monthly expenses, including debt payments, ranged from \$8,000 - \$9,500 per month. Exhibit 5. His monthly net income was \$7,522 per month. CP 392.

Upon conclusion of trial, the trial court issued neither an oral decision nor a written memorandum decision. It completed the mandatory form Findings of Fact and Conclusions of Law, using form language with scant specific findings related to trial. CP 897-903. It awarded the family home to Mr. McGowan. CP 755-56. It made no findings about the parties' respective monthly living expenses or any other findings about the financial circumstances in each household. CP 897-903, 880-896.

It entered an Order of Child Support that listed Ms. McGowan's monthly net income as \$4,174 per month, rather than the \$4,929 per month the attached worksheets listed. CP 882, 892. Then, it denied any deviation on the erroneous basis that it would result in insufficient funds in the obligee's household. It awarded child support that left Mr. McGowan with less overall income than Ms. McGowan and yet required him to pay 62% of special expenses. It failed to apportion support between the children. In total, the trial court left Ms. McGowan with \$900-\$2,500 more in monthly income than her need. It left Mr. McGowan with insufficient funds in his household to meet his needs as illustrated below:

	<b>Ms. McGowan</b>	<b>Mr. McGowan</b>
Net Income	\$4,922	\$7,522
Child Support	1,533	(1,533)
<b>Total Income</b>	<b>\$6,455</b>	<b>\$5,989</b>
Special Expenses	<b>38%</b>	<b>62%</b>

This appeal follows.

#### IV. ARGUMENT

1. **Standard of Review.** A trial court's order of child support is reviewed for abuse of discretion. *In re Marriage of Booth*, 114 Wash.2d 772, 776, 791 P.2d 519 (1990). A trial court abuses its discretion if its decision rests on unreasonable reasons or untenable grounds. *State ex rel.*

*J.V.G. v. Van Guilder*, 137 Wn. App. 417, 423, 154 P.3d 243 (2007) A court necessarily abuses its discretion if it misapplies the law. *Washington State Physicians Ins. Exch. V. Fisons Corp.*, 122 Wn.2d 299, 339, 858 P.2d 1054 (1993).

**2. Denial of Downward Deviation Based upon Insufficient Evidence/Misapplication of the Law Requires Reversal.**

a. No Evidence Supported Finding of Mother's Net Income at \$4,174. A trial court's finding of fact will be upheld on appeal so long as there is substantial evidence in the record to support it. *Burrill v. Burrill*, 113 Wn. App. 863, 868, 56 P.3d 993 (2002). Substantial evidence is a sufficient quantum of evidence to persuade a fair minded person of the truth of the matter asserted. *Burrill*, 113 Wn. App. at 868.

In this case, the trial court found that Ms. McGowan's net income was \$4,174 per month and thereafter denied a downward deviation on the basis that she would have insufficient funds in her household if the deviation were granted. CP 884. But at trial, Ms. McGowan stipulated that her gross income was \$6,000 per month. II RP 8 at 10-11. She stipulated to Mr. McGowan's child support worksheets. II RP 7 at 15-18. The trial court accepted that stipulation and adopted the father's worksheets. CP 892. Those worksheets reflect a monthly net income for the mother of \$4,922 per month. CP 892. There was no basis for the trial court to find that the mother's net income was \$4,174 per month. No

other findings support denial of the deviation. To the extent that the trial court relied on this erroneous income figure to conclude that a deviation would result in insufficient funds in the mother's household, it erred.

b. Trial Court Failed to Consider Financial Circumstances of Both Households/Basic Needs of Children. A trial court record must show that the court considered all the relevant factors and that the child support award is not unreasonable under the circumstances. *State ex rel. J.V.G. v. Van Guilders*, 137 Wn. App. at 423. When denying a deviation, a trial court must set forth specific reasons for its decision in written findings of fact. RCW 26.19.035(2); *Van Guilders*, 137 Wn. App. at 424. Those findings must be supported by substantial evidence. *Van Guilders*, 137 Wn. App. at 424. Failure to do so is an abuse of discretion.

In enacting the child support economic table, the Washington Legislature articulated its purpose: the schedule was designed to provide for the basic needs of the children and to provide additional support commensurate with the parents' income, resources, and standard of living. RCW 26.19.001. But when parents more equally share the residential care of children, the legislature expressly authorizes a trial court to deviate from the standard calculation. RCW 26.19.075(d). It charges a trial court with considering the increased expenses of the person making the transfer payment and the decreased expenses of the person receiving the transfer payment. RCW 26.19.075(d). A court may not deviate if to do so would

leave insufficient funds to meet the basic needs of the children. RCW 26.19.075(d). This focus is on basic needs, as opposed to standard of living. Inherently, the statute recognizes the reality that in a truly shared residential arrangement, the parents must provide dual housing, utilities, food, transportation, clothing, etc. for the children. The combined net income that would have otherwise been focused primarily on one household must now be distributed in a way to provide the children with two households.

In *State ex rel. J.V.G. v. Van Guilder*, a trial court refused to grant a downward deviation of a father's child support award on the basis that it would result in insufficient funds in the receiving parent's household. *Van Guilder*, 137 Wn. App. at 425-26. In so doing, it included the child's private school tuition in determining need. *Van Guilder*, 137 Wn. App. at 426. This Court reversed, holding that denial of a downward deviation of child support requires a court to consider the total circumstances of both households as well as a consideration of whether the *basic needs* of the children can be met. *Van Guilder*, 137 Wn. App. at 426. Extra expenses were not to be considered until the basic needs were met as determined by considering both households. *Van Guilder*, 137 Wn. App. at 427.

In this case, Mr. McGowan was the primary residential parent and obligee parent up through trial. CP 133-142. Ms. McGowan was the obligor parent. CP 148. At trial, the parties agreed to a 50/50 residential

schedule. The question of who was the obligee and obligor parent needed to be readdressed. The trial court determined that Mr. McGowan was the obligor parent. CP 881-82. But it failed to demonstrate anywhere in the record that it considered the financial circumstances of both parties. It made no findings about either party's reasonable living expenses. It made no findings about the amounts necessary to meet the basic needs of the children in either household.

The trial court nevertheless concluded that a deviation would result in insufficient funds in the mother's household to meet their basic needs.<sup>1</sup> A conclusion of law will be affirmed on appeal so long as findings of fact support that conclusion. *Ridgeview Properties v. Starbuck*, 96 Wn.2d 716, 719, 638 P.2d 716 (1982). Here, not only were there no findings to support such a conclusion, the record was devoid of evidence to support sufficient findings. Ms. Gowan's own stated expenses at trial ranged from \$3,900 to \$5,578 per month. Yet the trial court concluded that she could not meet her monthly living expenses unless she had a net income of \$6,455 per month.

By contrast, the record reflects that Mr. McGowan's expenses were \$8,000 - \$9,500 per month. Yet the trial court ordered a support

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<sup>1</sup>A reason of insufficient funds in an obligee's household is often referred to as a finding of fact, but functions more appropriately as a statutorily based conclusion of law, which must be supported by findings of the parties' respective financial circumstances. *See* RCW 26.19.075(d).

obligation that left Mr. McGowan an income of only \$5,978 per month. Although his housing expenses would be decreased if he lost the family home to foreclosure, there was no evidence that his need would ever be less than Ms. McGowan's.

In sum, the trial court erred in concluding that a deviation would result in insufficient funds to Ms. McGowan's household. The denial of deviation should be reversed and the matter remanded for consideration of the financial circumstances of both parties' households and a resulting deviation in child support award.

c. Denial of Deviation Failed to Equitably Apportion Child Support as Required by Statute. A child support obligation must be "equitably apportioned between the parents." RCW 26.19.001. Ordinarily, equity is achieved by calculating a basic child support obligation based upon the parents' combined net incomes, and then awarding to the obligee, the obligor parent's *pro rata* share of the basic child support obligation. RCW 25.19, Appendix A. This approach to child support allocates all of the basic child support to one household. It leaves the obligor parent to bear 100% of the cost of providing a secondary household for the children.

In the context of a shared parenting arrangement, the legislature recognized that the expenses of parenting children would effectively be borne by both parties. It expressly authorizes a trial court to deviate from

the standard calculation to account for the shifting of support expenses between the households. The only limit to a trial court's discretion is that such a deviation cannot result in insufficient funds to meet the basic needs of the children. Nowhere does the statute authorize a trial court to measure the sufficiency of support by whether it financially strains the obligor parent. *Scanlon v. Witrak*, 109 Wn. App. 167, 180, 34 P.3d 877 (2001).

In this case, the evidence in the record was devoid of any evidence that Mr. McGowan had fewer expenses in rearing the children than the Ms. McGowan had. To the contrary, his bank statements showed that he was paying more to support the children than Ms. McGowan. Yet the trial court awarded her support in an amount that gave her a greater net income than Mr. McGowan. This is not the equitable apportionment of child support contemplated by the legislature. The trial court's award of full support with no deviation was an abuse of discretion.

**3. Trial Court had No Discretion to Vary from Pro Rata Shares of Health and Special Expenses.** RCW 26.19.080 provides that health care costs, day care, and other special child rearing expenses "shall be shared by the parents in the same proportion as the basic child support obligation." 26.19.080(2) and (3). The basic child support obligation is the monthly support obligation determined from the economic table based

whom support is owed. RCW 26.19.011(1). In this case, Mr. McGowan's *pro rata* share of basic child support was 60% before any deviation. CP 892. But the trial court ordered him to pay 62% of healthcare and special child rearing expenses. CP 885, 890. In so doing, the trial court misapplied the law and its order should be reversed. Upon remand, the trial court should consider the appropriate deviation and order the parties to pay their *pro rata* share of health and special expenses based upon that deviation.

**4. Support Should be Individually Apportioned Between the Children.** The trial court in this case ordered Mr. McGowan to pay \$1,533 per month in support, but did not state how much of that sum was allocated to each child. CP 883. In *In re Marriage of Stallman*, 134 Wn. App. 254, 139 P.3d 1116 (2006), this Court elucidated the effect of an order that aggregates support for multiple children versus support amounts that are segregated by child. In *Stallman*, a child support order segregated child support amounts, ordering separate amounts for each of three children, culminating in a total support obligation of \$981. *Stallman*, 134 Wn. App. at 256. One of the children passed away and judgment was entered against the father for his failure to pay full support. *Stallman*, 134 Wn. App. at 256. This Court reversed the judgment. It noted that there

were specific amounts designated for each child and when the one child was no longer dependent by reason of death, the father did not owe child support for that child. *Stallman*, 134 Wn. App. at 260.

In so holding, this Court distinguished *State ex rel. Kibbe v. Rummel*, 36 Wn.2d 244, 217 P.2d 603 (1950). In *Kibbe*, a father was ordered to pay an aggregate sum for two children. When one of the children became emancipated, he unilaterally reduced his support by half. The court held in that case that because the support was not apportioned specifically to each child, the father was required to pay full support until he obtained modification of support by court order. *Stallman*, 134 Wn. App. at 259.

Since *Kibbe*, the Office of the Administrator of the Courts has been charged with developing a mandatory form order of child support and other family law forms that are required to be used by litigants in family law cases. RCW 26.18.220. The mandatory form Order of Child Support expressly sets forth the amount of support to be paid, allocated on a per child basis. *See* CP 883. Allocating support specifically among the children promotes judicial economy because it provides clarity for the parties and reduces the need for the parties to come to court for modification upon the emancipation of one of the children.

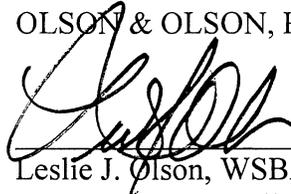
In this case, the trial court did not allocate support on a per child basis. Neither did it offer any findings to support its decision to only award an aggregate amount of support. On these bases it erred and the order should be reversed and remanded for determination of support on a per child basis.

## 5. CONCLUSION

There is no evidence in the record that supports the trial court's conclusion that a downward deviation would result in insufficient funds in the mother's household. No evidence supported the trial court's finding that the mother's income was \$4,174 per month. The trial court failed to consider the financial circumstances of both households in determining the appropriate downward deviation. The trial court failed to equitably apportion child support between the parties based upon their incomes, expenses, and their agreed 50/50 residential schedule. It abused its discretion by not ordering a *pro rata* sharing of medical and special child rearing expenses. It erred in deviating from the per child allocation of child support in the mandatory child support order. The Order of Child Support should be reversed and the matter remanded for further proceedings consistent with the Court's opinion.

RESPECTFULLY SUBMITTED this 1<sup>st</sup> day of June, 2015.

OLSON & OLSON, PLLC

A handwritten signature in black ink, appearing to read 'Leslie J. Olson', written over a horizontal line.

Leslie J. Olson, WSBA #30870

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**CERTIFICATE OF SERVICE**

The undersigned certifies under penalty of perjury, under the laws of the State of Washington, that the following is true and correct:

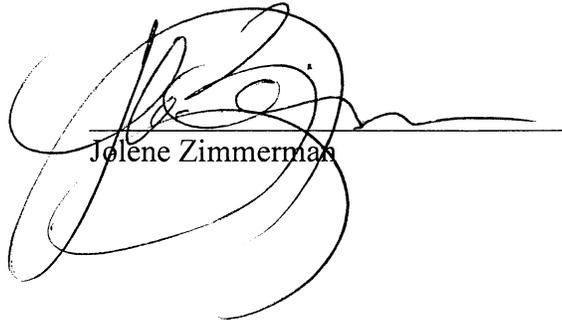
I am employed at Olson & Olson, PLLC. On June 1, 2015, I caused to be delivered the original Amended Opening Brief of Appellant and Certificate of Service to:

Clerk of the Court, Court of Appeals, Division I  
*Via Personal service*

And a true and correct copy of the same to:

Yelena McGowan  
9807 NE 130<sup>th</sup> Place, #302  
Kirkland, WA 98034  
*Via U.S. Mail*

Signed at Seattle, Washington this 1<sup>st</sup> day of June, 2015.

  
Jolene Zimmerman

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SUPERIOR COURT OF WASHINGTON  
COUNTY OF KING

In re:

SCOTT JAMES MCGOWAN

No. 13-3-09731-5 SEA

And

YELENA MCGOWAN

Petitioner,

FINANCIAL DECLARATION

Petitioner

Respondent

(FNDCLR)

Respondent.

Name: SCOTT JAMES MCGOWAN

Date of Birth: April 9, 1955

**I. Summary of Basic Information**

Declarant's Total Monthly Net Income (from § 3.3 below)		\$7,522.46
Declarant's Total Monthly Household Expenses (from § 5.9 below)		\$9,660.00
Declarant's Total Monthly Debt Expenses (from § 5.11 below)		-
Declarant's Total Monthly Expenses (from § 5.12 below)		\$9,660.00
Estimate of the other party's gross monthly income (from § 3.1g below)	<input checked="" type="checkbox"/>	\$5,200.00
	<input type="checkbox"/>	Unknown

**II. Personal Information**

- 2.1 Occupation: Engineer
- 2.2 The highest year of education completed: 16
- 2.3 Are you presently employed?  Yes  No
  - a. If yes: (1) Where do you work. **Employer's name and address must be listed on the Confidential Information Form.**
  - (2) When did you start work there? March 2011
  - b. If no: (1) When did you last work? (month/year)
  - (2) What were your gross monthly earnings? -
  - (3) Why are you presently unemployed?

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**III. Income Information**

If child support is at issue, complete the Washington State Child Support Worksheet(s), skip Paragraphs 3.1 and 3.2. If maintenance, fees, costs or debts are at issue and child support is Not an issue this entire section should be completed. (Estimate of other party's income information is optional.)

3.1 Gross Monthly Income

If you are paid on a weekly basis, multiply your weekly gross pay by 4.3 to determine your monthly wages and salaries. If you are paid every two weeks, multiply your gross pay by 2.15. If you are paid twice monthly, multiply your gross pay by 2. If you are paid once a month, list that amount below.

	SCOTT MCGOWAN	YELENA MCGOWAN
a. Imputed Income	-	-
b. Wages and Salaries	\$9,823.23	\$5,200.00
c. Interest and Dividend Income	-	-
d. Business Income	-	-
e. Spousal Maintenance Received	-	-
From		
f. Other Income	-	-
g. <b>Total Gross Monthly Income</b>	<b>\$9,823.23</b>	<b>\$5,200.00</b>
(add lines 3.1a through 3.1e)		
h. Actual Gross Income (Year-to-date)	-	-

3.2 Monthly Dcductions From Gross Incomec

	SCOTT MCGOWAN	YELENA MCGOWAN
a. Income Taxes	\$938.74	\$743.27
b. FICA/Self-employment Taxes	\$140.75	\$397.80
c. State Industrial Insurance Deductions	-	-
d. Mandatory Union/Professional Dues	-	-
e. Pension Plan Payments	\$1,221.28	-
f. Spousal Maintenance Paid	-	-
g. Normal Business Expenses	-	-
h. <b>Total Deductions from Gross Income</b>	<b>\$2,300.77</b>	<b>\$1,141.07</b>
(add lines 3.2a through 3.2g)		

3.3 **Monthly Net Income** (Line 3.1f minus line 3.2h) **\$7,522.46** **\$4,058.93**

3.4	Miscellaneous Income	SCOTT MCGOWAN	YELENA MCGOWAN
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a.	Child support received from other relationships		
	Name:	-	-
	Name:	-	-
b.	Other miscellaneous income (list source and amounts)		
	Income of current spouse		
	Name:	-	-
	Name:	-	-
	Income of children		
	Name:	-	-
	Name:	-	-
	Income from assistance programs		
	Name:	-	-
	Name:	-	-
	Non-recurring income		
	Name:	-	-
	Name:	-	-
	Other Income:	-	-
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		-	-
		-	-
		-	-
c.	<b>Total Miscellaneous Income</b> (add lines 3.4a through 3.4b)	-	-

3.5	Income of Other Adults in Household		
	Name:	-	-
	Name:	-	-

3.6 If the income of either party is disputed, state monthly income you believe is correct and explain below:

**IV. Available Assets**

4.1	Cash on hand		\$180.00
4.2	On deposit in banks		\$500.00
4.3	Stocks and bonds		-
	Cash value of life insurance		-
4.4	Other liquid assets:		-

**V. Monthly Expense Information**

Monthly expenses for myself and 2 dependents are: (Expenses should be calculated for the future, after separation, based on the anticipated residential schedule for the children.)

5.1	Housing		
	Rent, 1st mortgage or contract payments		\$2,486.00
	Installment payments for other mortgages or encumbrances		\$400.00

1	Taxes & insurance (if not in monthly payment)	-
	<b>Total Housing</b>	<b>\$2,886.00</b>
2		
3	5.2 Utilities	
	Heat (gas & oil)	\$110.00
	Electricity	\$125.00
4	Water, sewer, garbage	\$135.00
	Telephone	\$181.00
5	Cable	\$109.00
	Other: Home owners dues	\$50.00
6	<b>Total Utilities</b>	<b>\$710.00</b>
7	5.3 Food and Supplies	
	Food for 3 persons	\$600.00
8	Supplies (paper, tobacco, pets)	\$59.00
	Meals eaten out	\$400.00
9	Other:	-
	<b>Total Food Supplies</b>	<b>\$1,059.00</b>
10	5.4 Children	
	Day Care/Babysitting	\$500.00
11	Clothing	\$224.00
	Tuition (if any)	\$288.00
12	Other child-related expenses	\$110.00
	<b>Total Expenses Children</b>	<b>\$1,122.00</b>
13	5.5 Transportation	
	Vehicle payments or leases	\$400.00
14	Vehicle insurance & license	\$121.00
	Vehicle gas, oil, ordinary maintenance	\$300.00
15	Parking	\$158.00
	Other transportation expenses	\$21.00
16	<b>Total Transportation</b>	<b>\$1,000.00</b>
17	5.6 Health care (Omit if fully covered)	
	Insurance	\$151.00
18	Uninsured dental, orthodontic, medical, eye care expenses	\$69.00
	Other uninsured health expenses	\$297.00
19	<b>Total Health Care</b>	<b>\$517.00</b>
20	5.7 Personal Expenses (Not including children)	
	Clothing	\$45.00
21	Hair care/personal care expenses	\$18.00
	Clubs and recreation	\$7.00
22	Education	\$49.00
	Books, newspapers, magazines, photos	\$37.00
23	Gifts	\$210.00
	Other:	-
24	<b>Total Personal Expenses</b>	<b>\$366.00</b>

1 5.8 Miscellaneous Expenses  
 Life insurance (if not deducted from income) -  
 2 Other: Attorney's fees \$2,000.00  
 3 Other:  
**Total Miscellaneous Expenses \$2,000.00**

4 5.9 **Total Household Expenses \$9,660.00**  
 (The total of Paragraphs 5.1 through 5.8)

5 5.10 Installment Debts Included in Paragraphs 5.1 Through 5.8  
Creditor/Description of Debt Balance Month of Last Payment

6 Sound Transit 401a \$8,000.00 Current

7 Bank of America \$36,300.00 None

8 -

9 -

10 -

11 -

12 -

13 -

14 5.11 Other Debts and Monthly Expenses not Included in Paragraphs 5.1 - 5.8

Creditor/Description of Debt Balance Month of Last Payment Amount of Monthly Payment

15 Webster Bank \$129,000.00 None -

16 Wells Fargo Consumer \$8,500.00 None -

17 Revolving Account

Lee Zeher, friend, cash \$10,000.00 No payment yet -

18 loan

Audie Berry, friend, cash \$15,000.00 No payment yet -

19 loan

20 -

21 -

22 -

23 -

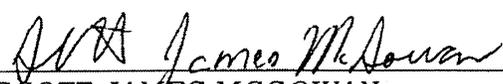
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I declare under penalty of perjury under the laws of the state of Washington that the foregoing is true and correct.

Signed at Seattle, Washington on June 25, 2014

  
SCOTT JAMES MCGOWAN  
Signature of Declarant

The following financial records are being provided to the other party and filed separately with the court.

Financial records pertaining to myself:

- Individual  Partnership or Corporate Income Tax returns for the years: \_\_\_\_\_ including all W-2s and schedules;
- Pay stubs for the dates of \_\_\_\_\_
- Other: \_\_\_\_\_

**Do not attach these financial records to the financial declaration. These financial records should be served on the other party and filed with the court separately using the sealed financial source documents cover sheet (WPF DRPSCU 09.0220). If filed separately using the cover sheet, the records will be sealed to protect your privacy (although they will be available to all parties in the case, their attorneys, court personnel and certain state agencies and boards.) See GR 22 (c)(2).**