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**STATE OF MINNESOTA  
IN COURT OF APPEALS  
A18-1914**

In re the Marriage of: Donald William McIsaac, petitioner,  
Respondent,

vs.

Nadine S. Roberts,  
Appellant.

**Filed March 16, 2020  
Affirmed in part, reversed in part, and remanded  
Bryan, Judge**

St. Louis County District Court  
File No. 69DU-FA-17-687

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Considered and decided by Reyes, Presiding Judge; Bratvold, Judge; and Bryan,  
Judge.

**U N P U B L I S H E D   O P I N I O N**

**BRYAN**, Judge

In this dissolution appeal, we review three challenges to the district court's division of property. First, appellant/cross-respondent wife challenges the division of a retirement account with Fidelity Investments (the Fidelity IRA). Second, respondent/cross-appellant husband challenges the division of his bonus compensation. Third, husband challenges the

district court's division of personal property, including various purses and jewelry. We affirm in part, reverse in part, and remand for further proceedings.

## **FACTS**

Appellant/cross-respondent Nadine S. Roberts (wife) and respondent/cross-appellant Donald William McIsaac (husband) married on December 19, 2003. Husband filed a petition for dissolution of marriage without minor children on July 26, 2017. The district court held a pre-trial conference on February 2, 2018, and used that date as the valuation date for the majority of the assets. The district court divided the marital estate in an initial order on July 19, 2018, but issued an amended order on September 25, 2018. In both orders, the district court addressed the property at issue on appeal: the Fidelity IRA, husband's 2017 and 2018 bonus compensation, and the parties' collection of purses and jewelry.

### **I. Division of the Fidelity IRA**

Husband opened a Fidelity IRA in July 2004, seven months after the parties' marriage. The Fidelity IRA was worth \$508,588.65 at the time of the valuation date in 2018. The district court's only finding as to the division of the IRA was as follows: "Fidelity IRA-Petitioner (\$114,096.84: dividends and interest calculated to be marital)." The Fidelity IRA has the following three components: (1) the original funding sources or principal; (2) the appreciation of the original principal; and (3) the interest and dividends associated with the account. On appeal, wife challenges the district court's order relating to each of these components, and argues that the district court made the following three errors: (A) it did not determine whether husband adequately traced his nonmarital interest

in the original principal of the Fidelity IRA; (B) it did not determine whether husband actively managed the Fidelity IRA; and (C) it adopted husband's incorrect calculation of the amount of marital dividends reinvested into the Fidelity IRA.

A. *Tracing of Husband's Nonmarital Interest in the Original Principal*

Husband introduced at trial an exhibit relating to the origination of the Fidelity IRA: IRS Form 5498 for tax year 2004.<sup>1</sup> This exhibit shows that, at some point in calendar year 2004, husband contributed a total of \$95,688.34 in rollover contributions from four separate sources: "Fidelity Cash Reserves," "Fidelity Contrafund," "General Electric Co." and "PACCAR Inc." The exhibit shows that no other sources funded the Fidelity IRA principal in 2004. The exhibit also shows that, as of December 31, 2004, the account had increased in value, ending the year with a fair market value of \$116,112.91. There is no evidence in the record regarding that increase in value or tying it to any original source.

In addition, the parties introduced testimony and evidence regarding husband's dissolution from his previous wife because husband's previous divorce decree, dated October 20, 2003, includes a reference to a "PACCAR" retirement account, but makes no mention of any General Electric investments. As noted above, husband and wife were married two months after the judgment was entered.<sup>2</sup>

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<sup>1</sup> The 2004 Form 5498 was completed by Fidelity to be furnished to the IRS.

<sup>2</sup> The timing of the previous dissolution relative to the parties' marriage carries importance here. Husband could acquire nonmarital assets that would be absent from the previous decree only if the acquisition occurred after the valuation date in the previous dissolution and before December 19, 2003, the date of the parties' marriage.

Finally, husband offered conflicting testimony at trial. Initially, when husband was asked whether the General Electric stock was premarital, husband answered, “absolutely.” When asked when he purchased the General Electric stock, however, husband testified, “I have no idea.” Husband then stated that, in about August or September of 2004, he either rolled over or purchased the General Electric stock. Husband also answered, “no,” when asked if he had any tracing documents showing that the General Electric stock was premarital. The district court did not make any factual findings regarding whether husband adequately traced the originating contributions in the Fidelity IRA. Nor are there any findings regarding whether the General Electric investment was acquired before or after December 19, 2003 (the date of the parties’ marriage).

*B. Husband’s Management of the Fidelity IRA*

By the time of the valuation date for the parties’ dissolution (February 2, 2018), the value of the Fidelity IRA had more than quintupled and was valued at \$508,588.65. During the trial, the district court received as evidence selected monthly statements for the Fidelity IRA and testimony of the parties regarding management of the Fidelity IRA. For instance, when asked at trial whether he was involved in the management of the Fidelity IRA, husband answered, “Well, I did the trades.” There is no evidence that anyone else managed the Fidelity IRA. In addition, in his trial testimony, husband estimated that he spent an average of one hour a month investing and managing the Fidelity IRA. Wife contested this estimate and characterized husband’s activity as comparable to a professional day-trader.

The selected monthly statements for the Fidelity IRA indicate that during the parties’ marriage, husband made hundreds of transactions using the funds in the Fidelity

IRA, including some periods of regular activity buying and selling stock, and other periods of relative inactivity. For example, the November 2008 statement for the Fidelity IRA shows twenty unique investment transactions over six different days.<sup>3</sup> The January 2009 statement shows \$184,498.80 in securities bought and \$166,126.31 sold. The April 2009 statement shows \$195,757.16 in securities bought and \$183,003.44 sold. The January 2010 statement shows \$1,313,916.38 in securities bought and \$1,073,208.74 sold. The March 2010 statement shows \$910,964.78 in securities bought and \$1,116,191.37 sold. In some months, such as in January and March of 2010, husband bought and sold the entire value of the Fidelity IRA multiple times. The statements also show that husband's trades included large and small amounts. For example, the March 2010 statement shows that husband made more than two dozen separate purchases of securities that exceeded \$10,000 and an additional 13 purchases of securities for amounts less than \$10,000. In addition, some transactions involved all or nearly all of the entire value of the Fidelity IRA. For instance, the Fidelity IRA had a beginning value of \$145,148.23 as of November 1, 2008. On November 3, 2008, husband made a transaction in the amount of \$135,256.97. On November 21, 2008, husband made a purchase valued at \$125,220.95 and a sale valued at \$129,678.32. Husband made another large purchase valued at \$125,170.95 just a few days later on November 24, 2008. On appeal, husband agrees that, during the 168 months the parties were married, he made a total of 351 trades reflected on these selected monthly

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<sup>3</sup> The separate transactions may have been part of a larger, global order, but filled through multiple and distinct sellers and/or buyers. The evidence in the record does not clearly establish which transactions can be grouped into a single order. For our purposes, we will consider the number of separate transactions and do not group the separate transactions.

statements. Neither party presented evidence regarding how much of the appreciation (if any) resulted from husband's investment management.

*C. Calculation of Dividends and Interest*

The district court determined that, as of the valuation date in 2018, the Fidelity IRA included a total of \$114,096.84 corresponding to "dividends and interest." The district court characterized this amount as marital. To arrive at this amount, the district court credited the expert testimony offered by husband. The expert testified that the Fidelity IRA included \$131,771.70 in marital dividends and interest. The expert also explained that husband used dividends from the Fidelity IRA funds during the marriage to purchase Ford stock. The expert determined this led to a marital loss and testified that because the share price of Ford stock had gone down, the amount of marital dividends should be reduced by \$17,674.86. On cross-examination, the expert stated that he based his testimony on husband's analysis, and not on his own independent calculations.

**II. Division of Husband's 2017 and 2018 Bonus Compensation**

Husband received large annual amounts of bonus compensation during calendar year 2017 (\$625,000), calendar year 2016 (\$381,500), and calendar year 2015 (\$336,875). The district court concluded that these previous bonuses show that "large bonuses have become a routine practice at Cirrus for [husband]." Husband does not challenge the district court's consideration of bonus compensation relating to these years, but appeals the district court's allocation of bonus compensation to be received in 2018 and 2019.

The district court initially awarded wife an equal share of "any bonus awarded by Cirrus to husband for the year 2018, whether paid in 2018 or 2019 or later." The district

court later amended this language sua sponte, emphasizing the word “earned,” and clarifying that husband owed wife one-half of any bonus compensation “earned in 2017 and paid or payable in 2018 or anytime thereafter” and that husband also owed wife one-half of seven-twelfths of any bonus compensation “earned in 2018 and paid or payable in 2019 or anytime thereafter.” The district court reasoned that wife had an interest in bonus compensation earned by husband up until the date of the dissolution decree on July 19, 2018. The district court provided no reason why it looked to the dissolution date instead of the valuation date for purposes of allocation of husband’s bonus compensation.

### **III. Unequal Award of Jewelry and Handbags**

During the marriage, wife acquired a collection of jewelry and designer handbags. The district court determined that these items were marital property and awarded the entire collection to wife. The district court also concluded that the unequal division of these gifts was equitable given the large disparity of incomes between the parties and due to the fact that they were given as gifts to wife from husband. To support that conclusion, the district court found that Wife is employed as a flight attendant with gross annual income of \$63,000 per year and that husband has gross annual salary income of \$310,903.87 per year (plus bonus compensation). In its discussion on spousal maintenance, the district court made detailed factual findings regarding the length of the marriage, the age, health, station, occupation, amount and sources of income, vocational skills, employability, estate, liabilities, needs, opportunity for future acquisition of capital assets, and income of each party. The district court also made findings of fact regarding the contribution of the parties

in the acquisition, preservation, depreciation or appreciation in the amount or value of the marital property.

## D E C I S I O N

### I. Division of the Fidelity IRA

#### A. *Tracing of Husband's Nonmarital Interest in the Original Principal*

Wife argues that the district court erred by implicitly finding that husband adequately traced his nonmarital interest in the Fidelity IRA. Because husband failed to introduce any evidence regarding the acquisition of the General Electric investment, we reverse the district court's implicit finding. The entire amount of the Fidelity IRA is a marital asset.

Property acquired by a spouse during a marriage is presumed to be marital property. Minn. Stat. § 518.003, subd. 3b (2018). This presumption applies “regardless of whether title is held individually or by the spouses in a form of co-ownership.” *Id.* “The presumption of marital property is overcome by a showing that the property is nonmarital property.” *Id.* For nonmarital property to maintain its nonmarital status, it must either be “kept separate from marital property or, if commingled with marital property, be readily traceable.” *Wopata v. Wopata*, 498 N.W.2d 478, 484 (Minn. App. 1993). “When marital and nonmarital assets have been commingled, the party asserting the nonmarital claim must adequately trace the nonmarital funds in order to establish their nonmarital character.” *Kerr v. Kerr*, 770 N.W.2d 567, 571 (Minn. App. 2009). The party seeking to trace an asset to a nonmarital source “is not held to a ‘strict tracing’ standard, but need only show by a preponderance of the evidence that the asset was ‘acquired in exchange for’ nonmarital

property.” *Doering v. Doering*, 385 N.W.2d 387, 390 (Minn. App. 1986); *see also Risk ex rel. Miller v. Stark*, 787 N.W.2d 690, 697 (Minn. App. 2010) (“[T]racing property to its nonmarital source does not require intricate detail.”), *review denied* (Minn. Nov. 16, 2010).

Generally, we “exercise independent review” over a district court’s classification of property as marital or nonmarital, although “deference is given to the district court’s findings of fact.” *Gottsacker v. Gottsacker*, 664 N.W.2d 848, 852 (Minn. 2003) (citing *Olsen v. Olsen*, 562 N.W.2d 797, 800 (Minn. 1997)). More precisely, the determination of whether the party asserting the nonmarital claim has adequately traced the nonmarital funds is a question of fact, reviewed for clear error. *See Olsen*, 562 N.W.2d at 800. If we are “left with the definite and firm conviction that a mistake has been made,” we may find the district court’s decision to be clearly erroneous, notwithstanding the existence of evidence to support such findings. *Id.* (quoting *In re Trust Known as Great N. Iron Ore Props.*, 243 N.W.2d 302, 305 (Minn. 1976)).

Our review of the adequacy of husband’s tracing evidence is similar to the issue that came before this court in *Risk ex rel. Miller v. Stark*, 787 N.W.2d at 697. In *Miller*, the respondent<sup>4</sup> adequately traced Miller’s nonmarital interest in the funds used to make the down payment on a piece of real property, even in the absence of evidence tying the down payment to a nonmarital source. *Miller*, 787 N.W.2d at 697. In *Miller*, respondent testified that that neither Stark nor Miller had any income or other alternative source for the down payment than Miller’s nonmarital funds. *Id.* We affirmed the district court’s conclusion

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<sup>4</sup> The respondent in *Miller* was the estate of the deceased wife, Mary Elizabeth Miller, in the dissolution proceedings. The appellant was Miller’s former husband, Jarrin E. Stark.

that this testimony sufficiently traced the wife's nonmarital interest in the disputed real property. *Id.* While that case presents similar facts, it is readily distinguishable.

Here, as in *Miller*, husband failed to introduce any evidence of the acquisition of the General Electric investment, which was an original source of the Fidelity IRA. Unlike in *Miller*, however, husband also failed to introduce any evidence to eliminate the possibility of marital funds being used to acquire the General Electric investment, and in turn, fund the Fidelity IRA. In fact, the only exhibit in the record relating to the origination of the Fidelity IRA cannot be used to establish the acquisition of the General Electric investment. The IRS Form 5498 for tax year 2004 shows that, at some point in calendar year 2004, husband contributed a total of \$95,688.34 in rollover contributions from four separate sources, including the General Electric investment. The exhibit cannot establish when husband acquired the General Electric investment. It can only indicate that the General Electric investment was rolled into the Fidelity IRA in 2004, during the parties' marriage. In addition, husband's equivocal testimony in this case indicated that he may have purchased the General Electric investment in August or September of 2004, many months after the parties' marriage and prior to rolling the investment over into the Fidelity IRA. Form 5498, taken together with husband's testimony, cannot support the district court's implicit finding that husband adequately established the date on which he acquired the General Electric investment.

On this record, the district court clearly erred in finding that husband adequately traced his nonmarital interest in the principal of the Fidelity IRA. Without this tracing evidence, husband did not carry his burden to rebut the marital property presumption, and

we conclude that the entire original principal was marital. We remand the division of the Fidelity IRA as marital property to the district court.

*B. Husband's Active Management of the Fidelity IRA*

Wife also makes an alternative, two-part argument in the event that some or all of the original principal was nonmarital.<sup>5</sup> First, she argues that the district court should have treated the appreciation in the value of the Fidelity IRA as marital. Second, wife argues that husband's trading conduct commingled that marital appreciation with any nonmarital portions of the account. We agree with both arguments and conclude that husband's active management of the Fidelity IRA generated a marital interest in the appreciation of value that occurred during the marriage. We also conclude that, even assuming husband had adequately traced a nonmarital interest in the principal of the Fidelity IRA, his trading activity commingled the marital appreciation with any nonmarital portions of the account.

At the time of the valuation date for the parties' dissolution (February 2, 2018) the value of the Fidelity IRA had more than quintupled and was valued at \$508,588.65. The district court determined that only the portion of the Fidelity IRA corresponding to dividends and interest was marital.<sup>6</sup> Wife argues that the increase in value is a marital asset because husband actively managed the account during the parties' marriage. The district

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<sup>5</sup> Given our decision above that the Fidelity IRA was a marital asset, we are not required to consider wife's argument. Nevertheless, we address it here as an alternative to our conclusion regarding the marital nature of the original principal.

<sup>6</sup> The district court then reduced wife's marital dividends and interest by \$17,674.86, an amount that husband's expert claimed was a marital loss due to a change in the value of Ford stock. Wife also argues that the district court improperly calculated this amount. We decline to address the calculations made by the district court regarding dividends and interest in light of our conclusion that wife has a marital interest in the entire Fidelity IRA.

court did not make specific findings regarding whether the appreciation of the Fidelity IRA resulted from husband's active management efforts or from general market trends.

As noted above, we generally “exercise independent review” over a district court’s classification of property as marital or nonmarital, although “deference is given to the district court’s findings of fact.” *Gottsacker*, 664 N.W.2d at 852. Appreciation in the value of a nonmarital asset during the marriage requires application of the active-efforts test: “In determining whether the appreciation in the value of a nonmarital investment is marital or nonmarital, we look to whether the appreciation is the result of active management of the investment, classifying active appreciation as marital property and passive appreciation as nonmarital property.” *Baker v. Baker*, 753 N.W.2d 644, 650 (Minn. 2008); *see also* *Gottsacker*, 664 N.W.2d at 853; *Nardini v. Nardini*, 414 N.W.2d 184, 192 (Minn. 1987). The party seeking to establish the nonmarital character of investment appreciation during the marriage bears the burden to establish, by a preponderance of the evidence, that the appreciation resulted from passive efforts, or general market forces. *Baker*, 753 N.W.2d at 649-50.

In *Baker*, the Minnesota Supreme Court concluded that Dr. Baker’s role was “insufficient to render active the appreciation in the value of the overall portfolio.” *Id.* at 652-53. The court described Dr. Baker’s limited efforts as follows:

Dr. Baker’s activity with respect to the accounts consisted of selecting and occasionally changing investment advisors; authorizing money managers to make discretionary decisions about the investments; retaining discretion to direct investments but exercising that discretion on only one occasion (to invest in a business with which his son was involved); and

declining to withdraw from the funds although they were available as liquid assets.

*Id.* at 652. The supreme court noted that by utilizing professional investment institutions, Dr. Baker avoided the need to devote significant personal effort to managing his retirement funds, and his role in the investments was, therefore, insufficient to render the appreciation of the overall portfolio marital property. *Id.*

The efforts of husband in this case do not resemble Dr. Baker's. First, husband did not hire professional services to manage his accounts, but instead testified that he managed the account himself. Second, the selected monthly statements for the Fidelity IRA admitted at trial indicate that during the parties' marriage, husband made 351 transactions using the funds in the Fidelity IRA, including twenty transactions over six different days in November 2008. Third, in some months, husband bought and sold the entire value of the Fidelity IRA multiple times. We conclude that the district court clearly erred in implicitly finding that the appreciation in the value of the Fidelity IRA resulted from passive market forces. Even assuming we had concluded that some or all of the original principle of the Fidelity IRA was nonmarital, we would reverse the district court's clearly erroneous implicit finding that the appreciation resulted from passive efforts.

Wife's alternative argument has a second step. Not only does wife argue that husband's active management generated a marital interest in the appreciation of the Fidelity IRA, she also argues that husband then commingled the marital appreciation with any nonmarital portions of the account. We would agree. The selected monthly statements show that husband's trades sometimes involved only a portion of the account. For

example, the March 2010 statement 13 purchases of securities for amounts less than \$10,000. In other months, Husband made larger transactions involving all or nearly all of the entire value of the Fidelity IRA, such as in November 2008, when he made transactions in the following amounts: \$135,256.97, \$125,220.95, \$129,678.32, and \$125,170.95. Husband offered insufficient evidence to connect any of these large or small transactions to any nonmarital portion of the Fidelity IRA. Therefore, we would conclude that district court clearly erred because husband's trading activity commingled any nonmarital portions of the account with the marital appreciation in value that resulted from his active management of the account.<sup>7</sup>

We agree with wife's alternative argument, and would remand the division of the Fidelity IRA as marital property to the district court on this second, independent basis.

## **II. Division of Husband's 2017 and 2018 Bonus Compensation**

Husband challenges the district court's decision to award wife a portion of the bonus compensation that he was to receive in calendar years 2018 and 2019. Specifically, husband makes the following four arguments: (1) that the district court lacked authority to modify the decree regarding the bonus compensation; (2) that the district court improperly classified husband's unpaid bonus income as property; (3) that husband's bonus compensation was too speculative for the district court to address; and (4) that the district court applied a unique valuation date for purposes of awarding wife a portion of husband's

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<sup>7</sup> By trading the entire value of the account, husband also necessarily included the marital dividends and interest in these trades, further commingling marital and nonmarital interests in the Fidelity IRA.

bonus compensation without sufficient basis in the record. We address husband's first two arguments, reverse the district court's decision to allocate husband's 2017 and 2018 bonus compensation, and remand for further findings. Given our decision to remand, we need not address husband's remaining arguments.

First, the district court had authority to modify the initial decree. On a motion for amended findings, "[the district court] must be free to examine all of the evidence before [it], and then to enter amended findings as appear to [it] warranted by [its] review of the record as a whole." *McCauley v. Michael*, 256 N.W.2d 491, 500 (Minn. 1977). In this case, the district court initially awarded wife an equal share of "any bonus awarded by Cirrus to Petitioner for the year 2018, whether paid in 2018 or 2019 or later." After receiving both parties' motions for amended findings, the district court amended the language that it had used in its original findings of fact. The district court, sua sponte, clarified what it meant by the phrase "for the year 2018, whether paid in 2018 or 2019 or later." The district court amended this language to emphasize the word "earned" and to order husband to pay wife one-half of any bonus compensation "earned in 2017 and paid or payable in 2018 or anytime thereafter" and to order husband to pay wife one-half of seven-twelfths of any bonus compensation "earned in 2018 and paid or payable in 2019 or anytime thereafter." Pursuant to *McCauley*, the district court acted within its authority when it sua sponte amended the language used in its initial allocation of bonus compensation.

Second, husband cites Minnesota Statutes, section 518.003, subdivision 3a, to argue that the district court improperly "awarded [wife] a share of the speculative future bonus

as property,” even though “[a]n award made from ‘future income or earnings’ of one party is ‘Maintenance.’” The district court’s findings do not explicitly address whether it awarded a portion of husband’s bonus compensation award as a part of its overall spousal-maintenance award or as part of its property division. Husband is correct that our legislature defines future earnings and income as relevant to maintenance awards and distinct from a division of the parties’ respective individual and collective property rights. Minn. Stat. § 518.003, subds. 3a, 3b (2018). Neither the original nor the amended decree explains why the district court apportioned the bonus compensation as it did. The findings are insufficient for effective appellate review, and remand is required. *See Tuthill v. Tuthill*, 399 N.W.2d 230, 232 (Minn. App. 1987) (stating that insufficient findings require remand for further findings); *Vinnes v. Vinnes*, 384 N.W.2d 589, 592 (Minn. App. 1986) (stating that property division does not require detailed findings but findings “sufficient to allow appellate review”).

Therefore, we reverse the bonus compensation award and remand to the district court for further findings. The district court may reopen the record at its discretion for the purpose of addressing husband’s bonus compensation. On remand, should the district court consider husband’s bonus compensation as “property,” it must determine the appropriate valuation date or dates to use in determining the marital (and potentially non- or post-marital) value of the asset.<sup>8</sup> Should the district court, however, construe husband’s bonus

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<sup>8</sup> *See* Minn. Stat. § 518.58, subd. 1 (2018) (requiring the district court to make findings that a particular valuation date is fair and equitable if it uses any date other than the date of the initial prehearing settlement conference as the valuation date for any specific asset);

compensation as regular and periodic income for purposes of spousal maintenance, it should make findings regarding why husband's bonus compensation satisfies the statutory definition of "income," Minn. Stat. § 518A.29 (2018), and the district court should explain its maintenance award in light of our concerns that public policy disfavors awarding spousal maintenance in the form of a percentage of future earnings without a specified limit.<sup>9</sup> On remand, the district court shall have discretion to reexamine its maintenance award in light of how it resolves the questions regarding husband's bonus compensation as "property" to divide as part of the marital estate or as "income" for purposes of awarding spousal maintenance.

### **III. Division of Jewelry and Handbags**

Husband challenges the district court's award of wife's jewelry and purse collection to her. We conclude that the district court did not abuse its discretion and affirm its division of the jewelry and handbags.

We review the district court's division of property for an abuse of discretion. *Maranda v. Maranda*, 449 N.W.2d 158, 164 (Minn. 1989). We defer to the district court's findings of fact and will not set them aside unless they are clearly erroneous. *Maurer v.*

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*Grigsby v. Grigsby*, 648 N.W.2d 716, 722-23 (Minn. App. 2002) (addressing whether property was acquired before or after the valuation date).

<sup>9</sup> See *McCulloch v. McCulloch*, 435 N.W.2d 564, 566-68 (Minn. App. 1989) (affirming district court's decision not to include 50% of future bonus compensation as spousal maintenance); *Doherty v. Doherty*, 388 N.W.2d 1, 2 n.1 (Minn. App. 1986) (affirming award of spousal maintenance, but discouraging ongoing maintenance awards that include a base amount plus 50% of future taxable income); but see *Novak v. Novak*, 406 N.W.2d 64, 68 (Minn. App. 1987) (concluding that district court did not abuse its discretion by ordering base-plus-a-percent child-support award), review denied (Minn. July 22, 1987).

*Maurer*, 623 N.W.2d 604, 606 (Minn. 2001). A district court must divide marital assets equitably. Minn. Stat. § 518.58 (2018). But an equitable division need not be equal. See *Ruzic v. Ruzic*, 281 N.W.2d 502, 505 (Minn. 1979). A district court abuses its discretion in dividing property if it resolves the matter in a manner “that is against logic and the facts on record.” *Rutten v. Rutten*, 347 N.W.2d 47, 50 (Minn. 1984).

When dividing property in a dissolution, the district court bases its findings on all relevant factors including:

the length of the marriage, any prior marriage of a party, the age, health, station, occupation, amount and sources of income, vocational skills, employability, estate, liabilities, needs, opportunity for future acquisition of capital assets, and income of each party. The court shall also consider the contribution of each in the acquisition, preservation, depreciation or appreciation in the amount or value of the marital property, as well as the contribution of a spouse as a homemaker.

Minn. Stat. § 518.58, subd. 1.

Husband requests reversal because he believes that the district court divided the purses and jewelry based solely on the parties’ income disparity and failed to make individual findings regarding each and every other statutory factor. We conclude that the district court did make the necessary findings to support its award of purses and jewelry to wife. First, as husband observes, the district court found that wife is employed as a flight attendant with gross annual income of \$63,000 per year and husband has gross annual salary income of \$310,903.87 per year (plus bonus compensation). “Amount and sources of income” is explicitly included as a factor in Minn. Stat. § 518.58, subd. 1. The district court explicitly tied this finding to its division of the jewelry and purses. Second, husband

overlooks the extensive findings that the district court made regarding the length of the marriage, the age, health, occupation, amount and sources of income, vocational skills, employability, estate, needs, and income of each party. The district court also made findings of fact regarding the contribution of the parties in the acquisition, preservation, depreciation or appreciation in the amount or value of the marital property.<sup>10</sup> We conclude that these findings applied to the division of jewelry and purses and affirm this portion of the district court's decision. We decline to adopt a requirement that district courts explicitly reiterate the findings required by section 518.58 to justify the division of each and every particular asset or liability of the marital estate.

**Affirmed in part, reversed in part, and remanded.**

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<sup>10</sup> Husband does not contest these findings, or argue that the district court clearly erred in making these findings. Instead, husband argues only that the portion of the decision relating specifically to the division of purses and jewelry did not sufficiently address the factors listed in section 518.58.