This opinion is nonprecedential except as provided by Minn. R. Civ. App. P. 136.01, subd. 1(c).

STATE OF MINNESOTA
IN COURT OF APPEALS
A24-0477

In re the Marriage of:

Jessica Suzanne Cross, petitioner,
Respondent,

vs.

Joseph Drew Cross,
Appellant

Filed November 12, 2024
Affirmed in part, reversed in part, and remanded
Ede, Judge

Hennepin County District Court
File No. 27-FA-17-535

Jessica Suzanne Cross, Hudson, Wisconsin (pro se respondent)

Joseph Drew Cross, Minneapolis, Minnesota (pro se appellant)

Considered and decided by Schmidt, Presiding Judge; Ross, Judge; and Ede, Judge.

NONPRECEDENTIAL OPINION

EDE, Judge

Appellant challenges the district court's findings of fact and order modifying his child-support obligation, arguing that the court (1) abused its discretion by declining to deduct certain transportation costs from the calculation of his gross-income as necessary and ordinary business expenses, (2) erred by including overtime self-employment earnings in calculating his gross income, and (3) erred in determining respondent's gross income by disregarding income she received from her joint operation of a business. We affirm in part because, in calculating appellant's gross income, the district court did not abuse its discretion by declining his request for deduction of transportation costs and did not err by including overtime earnings. But we reverse in part and remand because the district court erred in calculating respondent's gross income.

FACTS

Appellant Joseph Drew Cross (father) and respondent Jessica Suzanne Cross (mother) married in 2009 and separated in October 2016. The parties have three minor children. Mother petitioned for dissolution of the marriage in 2017. In an April 2019 order for judgment and decree, the district court granted the parties joint legal and physical custody of the children and ordered father to pay $1,032 per month in basic child support to mother. Underlying that child-support order was the parties' stipulation that father's gross monthly income from his self-employment as a personal trainer was $5,833 and that mother had potential gross monthly income of $3,333.

Father later moved the district court to modify the child-support order. In a financial affidavit supporting his motion, father reported that he had "just started working for a faith-based non-profit," which required that he take a "vow of poverty and . . . [that he] raise money for [his] salary." Father also disclosed the 2020 earnings he had received from his personal-training business. After mother failed to appear at a February 2021 motion hearing, the district court issued an order for continuance, rescheduling the hearing.

Mother also did not appear at the rescheduled hearing, which proceeded in her absence. Father testified that his current child-support obligation of $1,032 per month had "placed a severe financial burden on him, in light of his reduced income." In particular, father stated that he earned $1,500 per month from his employment with "Global Service Associates (Jesus Film Project)" and that he also remained self-employed as a personal trainer, estimating that his gross monthly income for that work was $1,700. In a March 2021 order, the district court determined that father's total gross monthly income for calculating child support was $3,481. Without updated financial information from mother, the district court determined that mother continued to have a total gross monthly income of $3,333 and that her gross monthly income for calculating child support was $3,015. The district court granted father's motion to modify the child-support order, ordered that he pay basic child support in the amount of $408 per month, and set a review hearing.

Father appeared at that review hearing, but mother again did not attend. After the hearing, the district court found that the parties' circumstances had not changed since March, determined that it would not amend the March 2021 order, and reiterated its order that father pay "$408 per month as ongoing basic child support."

Mother later moved for modification, requesting an increase in basic child support and the establishment of medical support. In an affidavit supporting her motion, mother reported that, beginning in early October 2023, she would be employed as a "retail store manager" for a business called "Graydon Home." Mother also stated that her supervisor would be her current spouse and that her hourly wage would be $20, paid monthly.

In a responsive motion, father alleged that mother had understated her income. Father submitted a supporting affidavit, to which he attached a local newspaper article about mother's business, as well as a spreadsheet reflecting that he received $23,790 in total income from his personal-training business over the preceding 12 months. The same table showed $850 in “vehicle expenses” relating to father’s self-employment.

The parties appeared for a motion hearing before a child support magistrate (CSM). At the hearing, mother was represented by counsel and father represented himself. Mother’s attorney explained that mother was “asking for a modification of child support given [a] change of circumstance”—specifically, that mother was awarded “significantly more” parenting time.[1] Among other things, father countered that mother jointly ran a home-renovation business with her spouse. Father also asserted that, if mother jointly ran the Graydon Home retail store, “then [she was] also an income earner related to” the entire Graydon Home renovation business. At the end of the hearing, “[s]ince both parties ha[d] self-employment income that [could]not be verified by the County’s DEED[[2]] wage summary, the record was held open . . . for both parties to provide documentation of their income.” The district court ordered that mother submit documentation verifying her income, including “her 2022 individual tax return” and “profit-and-loss statement from her business, Market by Graydon Home.” Although mother later “filed her 2022 individual tax return and commissions from Young Living Essential Oils[,]” she did not file a profit-and-loss statement for Market by Graydon Home.

[1] In August 2023, the district court awarded mother sole legal and sole physical custody of the parties’ children. Father appealed the order and we affirmed in a nonprecedential opinion. *See In re the Marriage of Cross*, No. A24-0290, 2024 WL 4260419, at *1 (Minn. App. Sept. 23, 2024).

[2] “DEED” is an acronym for the Department of Employment and Economic Development.

After the hearing, the district court filed findings of fact, conclusions of law, and an order modifying father's child-support obligation.[3] We summarize the district court's factual findings relating to the parties' gross incomes as follows.

Father's Income

Father was self-employed as a personal trainer and separately worked for the Jesus Film Project, a nonprofit organization. Father averaged $2,600 per month in earnings from his work as a personal trainer and received a $2,000 monthly housing allowance through Global Service Network, a missionary alliance that raised funds for father's work with the Jesus Film Project. Father also received $327 per month in veteran disability benefits.

The district court determined that, "based on [f]ather's submissions, his income from personal training [was] similar to what the Court determined in 2021." And "[w]ithout any other evidence of [f]ather's income," the district court decided to "use [father's] earnings from personal training"—"$1,844 per month"—"along with his veteran[] benefits of $327 and the $2,000 housing allowance." The district court found that, for the purpose of calculating his child-support obligation, father's gross monthly income was $4,171.

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[3] Although the CSM signed the findings of fact, conclusions of law, and order modifying father's child-support obligation, "[w]hen a district court affirms a CSM's ruling, the CSM's ruling becomes the ruling of the district court, and we review the CSM's decision, to the extent it is affirmed by the district court, as if it were made by the district court." *Welsh v. Welsh*, 775 N.W.2d 364, 366 (Minn. App. 2009). Because the district court ultimately affirmed the relevant rulings by the CSM, we refer to the CSM's decisions as those of the district court.

Mother's Income

Although mother was a licensed real estate agent, she did not earn income from real estate transactions in 2023. And mother's "2022 tax return shows [that] she had gross earnings from [her work as a] real estate [agent] of $2,954 and gross sales of $1,995 from [her] Young Living Essential Oils" business.

Mother intended to begin serving as the retail store manager for a shop owned by Graydon Home LLC, a limited liability company registered in mother's name that she was using to develop an interior-design business and from which she expected to receive $20 per hour. At the same time, mother's spouse had a general-contracting business, also owned by Graydon Home LLC, that had an office inside the interior-design shop. Mother denied participating in her spouse's general-contracting business. The interior-design and general-contracting businesses were two ventures operated by mother and her spouse under Graydon Home LLC. While mother admitted that the Graydon Home LLC shop had recently opened, she claimed that she had not yet earned any "income." Mother did not, however, provide the district court with "any documentation of her profit[s] and losses for the store." Considering this record, the district court noted mother's testimony and affidavit stating "that her spouse contribute[d] to the monthly living expenses and [was] the main provider[,]" cited Minnesota Statutes section 518A.29(f) (2022), and determined that it could not consider mother's "spouse's income in the calculation of [her] income."

Mother nonetheless agreed that she had the ability to earn income. The district court determined that mother was "voluntarily underemployed and [that] child support [would] be based on a determination of potential gross income." The district court found that mother had “the ability to work full-time and earn $20 per hour for a gross monthly income of $3,464.” Applying a deduction for two “nonjoint children,” the district court determined that mother’s gross monthly income for determining child support was $2,965.

Based on these findings, the district court ultimately modified father’s child-support obligation by ordering him to pay “$972 per month as ongoing basic support.” Father appeals.

DECISION

Father challenges the district court’s factual findings and order modifying his child-support obligation. Father contends that the district court (1) abused its discretion by declining to deduct from father’s gross-income calculation certain transportation costs as necessary and ordinary business expenses, (2) erred by including overtime self-employment earnings in calculating father’s gross income, and (3) erred by disregarding mother’s jointly operated business in calculating her gross income.[4]

Whether to modify support is within the discretion of the district court, and we will not reverse a district court’s support-modification decision absent an abuse of discretion. *Johnson v. Johnson*, 232 N.W.2d 204, 205 (Minn. 1975). “A district court abuses its discretion by making findings of fact that are unsupported by the evidence, misapplying the law, or delivering a decision that is against logic and the facts on record.” *Woolsey v. Woolsey*, 975 N.W.2d 502, 506 (Minn. 2022) (quotation omitted). “A determination of the

[4] Mother did not file an appellate brief. We decide this case on the merits. *See* Minn. R. Civ. App. P. 142.03 (“If the respondent fails or neglects to serve and file its brief, the case shall be determined on the merits.”).

amount of an obligor's income for purposes of child support is a finding of fact and will not be altered on appeal unless clearly erroneous." *Schallinger v. Schallinger*, 699 N.W.2d 15, 23 (Minn. App. 2005), *rev. denied* (Minn. Sept. 28, 2005).

Generally, an appellate court will not set aside a district court's finding of fact unless that finding is clearly erroneous. Minn. R. Civ. P. 52.01; *see also Gully v. Gully*, 599 N.W.2d 814, 824 n.3 (Minn. 1999) (citing rule 52.01 in a support-modification appeal). The clear-error standard requires "a review of the record to confirm that evidence exists to support the decision." *In re Civ. Commitment of Kenney*, 963 N.W.2d 214, 222 (Minn. 2021); *see also Bayer v. Bayer*, 979 N.W.2d 507, 513 (Minn. App. 2022) (applying *Kenney* on appeal in a family-law appeal). "When the record reasonably supports the findings at issue on appeal, it is immaterial that the record might also provide a reasonable basis for inferences and findings to the contrary." *Id.* at 223 (quotation omitted). When applying the clear error standard of review, appellate courts (1) view the evidence in the light most favorable to the findings; (2) do not reweigh the evidence; (3) do not find their own facts; and (4) do not reconcile conflicting evidence. *Id.* at 221-22. Thus,

> an appellate court need not go into an extended discussion of the evidence to prove or demonstrate the correctness of the findings of the [district] court. Rather, because the factfinder has the primary responsibility of determining the fact issues and the advantage of observing the witnesses in view of all the circumstances surrounding the entire proceeding, an appellate court's duty is fully performed after it has fairly considered all the evidence and has determined that the evidence reasonably supports the decision.

Id. at 222 (quotations omitted); *see also Vangsness v. Vangsness*, 607 N.W.2d 468, 472, 474 (Minn. App. 2000) (making similar observations about the clear-error standard of review). But "the designation of a particular source of funds as income for child-support purposes is a question of law, which we review de novo." *Hubbard Cnty. Health & Hum. Servs. v. Zacher*, 742 N.W.2d 223, 227 (Minn. App. 2007) (quotation omitted).

Below, we address each of father's arguments.

I. The district court did not abuse its discretion by declining to deduct transportation costs in calculating father's gross income.

First, we consider father's argument that the district court abused its discretion by declining to deduct $850 in annual "vehicle expenses" when calculating father's gross income. Father contends that "[t]he Internal Revenue Code allows for mileage deductions required for business travel precisely because they do not compare to the cost of an employee getting to and from work." We are not persuaded by father's arguments.

District courts determine a basic child-support obligation by, among other things, "determin[ing] the gross income of each parent under section 518A.29[.]" Minn. Stat. § 518A.34(b)(1) (Supp. 2023).[5] Subject to certain exclusions and deductions, "gross income includes any form of periodic payment to an individual, including, but not limited to, salaries, wages, commissions, [and] self-employment income under section 518A.30." Minn. Stat. § 518A.29(a) (2022). "For purposes of section 518A.29, income from self-employment or operation of a business . . . is defined as gross receipts minus costs of goods sold minus ordinary and necessary expenses required for self-employment or business

[5] We cite the most recent version of Minnesota Statutes section 518A.34(b)(1) because it has not been amended in relevant part. *See Interstate Power Co. v. Nobles Cnty. Bd. of Comm'rs*, 617 N.W.2d 566, 575 (Minn. 2000) (stating that, generally, "appellate courts apply the law as it exists at the time they rule on a case"). For the same reason, we also cite the current versions of other statutes cited in this opinion.

operation." Minn. Stat. § 518A.30 (2022). "Specifically excluded from ordinary and necessary expenses are . . . any . . . business expenses determined by the court to be inappropriate or excessive for determining gross income for purposes of calculating child support." *Id.* The party "seeking to deduct an expense . . . has the burden of proving, if challenged, that the expense is ordinary and necessary." *Id.* "The plain language of Minn. Stat. § 518A.30 gives the district court broad discretion to determine whether to allow a parent to deduct an expense, even an otherwise ordinary and necessary expense, from income." *Haefele v. Haefele*, 837 N.W.2d 703, 713 (Minn. 2013).

In considering father's self-employment income, the district court determined that it would "use [father's] earnings from personal training of $1,844 per month." The district court based this figure on father's reported gross annual earnings of $23,790 "minus reasonable business expenses"—"$154 for certification and $1,510 for facility rental expenses." But the district court found that "the claimed [annual] vehicle expenses" of $850 were "inappropriate based upon the nature of father's business." In particular, the district court determined that, "although [father] may have [had] travel costs related to getting to and from client appointments, this [was] not an ordinary and necessary business expense for purposes of determining [father's] income for child support." The district court found that "[v]ehicle or transportation expenses are common and necessary for most employees getting to and from work."

Based on the above, we conclude that the district court did not abuse its broad discretion to determine whether to allow father to deduct transportation expenses from income. *See Haefele*, 837 N.W.2d at 713. Applying the statutory formula to determine gross income to calculate child support for a self-employed obligor, the district court subtracted only the expenses it found that father proved to be ordinary and necessary for father's personal-training business. *See* Minn. Stat. § 518A.30. The record also reflects that father, as the party seeking to deduct transportation costs, failed to carry his burden of proving that those expenses were ordinary and necessary because the parties did not discuss the disputed vehicle expenses at the motion hearing and there was no mileage documentation included with the exhibits that father submitted to the district court. *See id.*

We therefore conclude that the district court did not abuse its discretion in declining to deduct transportation costs from its calculation of father's gross income. *See Haefele*, 837 N.W.2d at 708.

II. The district court did not err by including father's overtime earnings in calculating his gross income.

Second, we address father's contention that "the district court erred by including [his] compensation in excess of a 40-hour work week in[] its calculation of gross income." In support of this argument, father asserts that he "maintained his personal-training business by training clients in excess of the 40 hours per week [he] spent in employment through Global Service Network." Reviewing de novo the designation of father's overtime earnings as income for child-support purposes, *see Zacher*, 742 N.W.2d at 227, we conclude that the district court did not err by including father's personal-training earnings as gross income.

"Gross income does not include compensation received by a party for employment in excess of a 40-hour work week, provided that . . . child support is ordered in an amount at least equal to the guideline amount based on gross income not excluded under this clause[.]" Minn. Stat. § 518A.29(b)(1) (2022). To qualify for this exclusion from gross income, Minnesota Statutes section 518A.29(b)(2) (2022) requires that a party demonstrate, and the district court find, that:

> (i) the excess employment began after the filing of the petition for dissolution or legal separation or a petition related to custody, parenting time, or support;
> (ii) the excess employment reflects an increase in the work schedule or hours worked over that of the two years immediately preceding the filing of the petition;
> (iii) the excess employment is voluntary and not a condition of employment;
> (iv) the excess employment is in the nature of additional, part-time or overtime employment compensable by the hour or fraction of an hour; and
> (v) the party's compensation structure has not been changed for the purpose of affecting a support or maintenance obligation.

"Where overtime income has been a regular, steady source of income for the past several years, the [district] court may properly include the overtime income in the income used to calculate child support, although the opportunity to work overtime in the future may decrease." *Strauch v. Strauch*, 401 N.W.2d 444, 448 (Minn. App. 1987) (construing a prior version of the child-support statute that contained a similar provision excluding certain income from the then-existing support calculus).

Here, father testified that he is self-employed as a personal trainer but spends 40 hours per week doing volunteer work for the Jesus Film Project. During cross-examination, father admitted that the number of personal-training sessions he provides varies per month but the average monthly income he receives from personal training is $2,600. Father also acknowledged that he typically works only four to six hours per week providing personal-training services. On appeal, father maintains that the district court should not have included his personal-training earnings as gross income because it should have found that the money he receives for that work was excludable as overtime.

The district court did not err in determining that father's self-employment as a personal trainer was a regular, steady source of income and that it began before mother moved to modify child support. In 2019, the parties stipulated that father's gross monthly income from his self-employment as a personal trainer was $5,833 and that finding was incorporated into the final order for judgment and decree. And when father moved to modify his child-support obligation in 2021, he filed a financial affidavit with the district court that stated he was self-employed as a personal trainer.

Nor does the record support father's claim that he worked as a personal trainer in addition to volunteering 40 hours per week for the Jesus Film Project. Father failed to produce any evidence substantiating his "volunteer" hours for the Jesus Film Project. And "[o]n appeal, a party cannot complain about a district court's failure to rule in [their] favor when one of the reasons it did not do so is because that party failed to provide the district court with the evidence that would allow the district court to fully address the question." *Eisenschenk v. Eisenschenk*, 668 N.W.2d 235, 243 (Minn. App. 2003), *rev. denied* (Minn. Nov. 25, 2003).

Thus, because the district court did not err in determining that father's self-employment as a personal trainer was a regular, steady source of income, we conclude that the court likewise did not err by including father's personal-training earnings in gross income to calculate child support. *See Zacher*, 742 N.W.2d at 227.

III. The district court erred in calculating mother's gross income.

Finally, father asserts that the district court erred in calculating mother's gross income by disregarding income that she earned from her joint operation of the Graydon Home LLC business with her spouse. We agree.

As noted above, "[f]or purposes of section 518A.29, income from . . . operation of a business . . . is defined as gross receipts minus costs of goods sold minus ordinary and necessary expenses required for . . . business operation." Minn. Stat. § 518A.30. "Unlike the general definition of gross income under section 518A.29(a), income under section 518A.30 does not depend on whether a parent has received a 'periodic payment' from the business." *Haefele*, 837 N.W.2d at 710–11. And "[i]f a parent is voluntarily . . . underemployed . . . , child support must be calculated based on a determination of potential income." Minn. Stat. § 518A.32, subd. 1 (2022). In other words, under section 518A.29(a), a party's gross income includes, but is not limited to: (1) income from that party's operation of a business, calculated under the formula set forth in section 518A.30; (2) other periodic payments to the party; and, if the party is voluntarily underemployed, (3) any potential income that is attributable to the party under section 518A.32.

Applying de novo review to the district court's determination of mother's gross income, *see Zacher*, 742 N.W.2d at 227, we conclude that the district court erred by declining to designate income from mother's joint operation of the Graydon Home LLC business as income for child-support purposes and erred in its determination that mother was "voluntarily underemployed and [that] child support [would] be based on a determination of potential gross income." The district court's calculation of mother's gross income is erroneous because it disregards the statutorily prescribed method for calculating a self-employed obligor's child-support obligation. And the district court's findings of fact and the underlying record are inadequate to permit meaningful appellate review of the district court's voluntary-underemployment and gross-income determinations.

The record reflects that Graydon Home LLC was registered in mother's name, that mother jointly operated the business with her spouse, and that mother was to receive funds from it. Mother testified that she managed "The Market by Graydon Home," that the shop sold "home décor" and "[h]ome goods," and that she planned to offer interior-design services "in the new year." While mother claimed that she had not yet received any income from the interior-design business, her testimony also clarified that when she referred to "income," she meant profit: "[T]he sales that we've made over the last couple of months have been less than our rent and other obligations." Moreover, the newspaper article that father submitted with the affidavit supporting his responsive motion further describes the nature of mother's joint operation of the Graydon Home LLC business with her spouse:

> The couple run Graydon Home, a construction and interior-design business that now has a storefront in downtown Hudson. [Mother] said the store is a bottled-up version of what the two want to provide to homes. They sell cups, candles, baskets, pillows, and more. They also have pop-ups and seasonal workshops in the new location. And [mother's spouse's] office for general contracting work will be inside.
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> . . .

> [Mother's spouse] does the construction parts of the job while [mother] does the interior design of Graydon Home. They often take on houses as joint projects.[6]

In *Haefele*, the Minnesota Supreme Court analogously "conclude[d] that, under [Minnesota Statutes section 518A.30 (2012)], when determining child support, a parent's income from . . . operation of a business includes the parent's income from joint ownership of a closely-held subchapter S corporation." 837 N.W.2d at 711. The supreme court explained that "section 518A.30 require[s] the district court to identify [such a business's] gross receipts, cost of goods sold, and ordinary and necessary expenses; then use those figures and apply the statutory formula to arrive at [the] income from . . . operation of a business" that is attributable to the party who jointly owns the business. *Id.* at 712. "The portion of the resulting figure attributable to [that party's] ownership interest must then be incorporated into her 'gross income' under Minn. Stat. § 518A.29(a)." *Id.* Thus, while we acknowledge that Minnesota Statutes section 518A.29(f) provides that "[g]ross income does not include the income of . . . the obligee's spouse[,]" we conclude that the district court erred by disregarding as spousal income under section 518A.29(f) the portion of mother's income from her operation of Graydon Home LLC that is attributable to her ownership interest, rather than incorporating that amount into her gross income under section 518A.29(a). *See Haefele*, 837 N.W.2d at 712.

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[6] The district court credited the information provided in the newspaper article. *See* Minn. Stat. § 518A.28(c) (2022) ("The court may consider credible evidence from one party that the financial affidavit submitted by the other party is false or inaccurate.").

Thus, to determine the portion of mother's gross income under section 518A.29(a) that results from her operation of the Graydon Home LLC business, the district court should have subtracted from Graydon Home LLC's gross receipts the sum of the business's costs of goods sold and its ordinary and necessary expenses. *See* Minn. Stat. § 518A.30; *see also Haefele*, 837 N.W.2d at 712. As the supreme court explained in *Haefele*, the district court should have then incorporated into mother's gross income under section 518A.29(a) that portion of the resulting figure that is attributable to mother's ownership interest in Graydon Home LLC. 837 N.W.2d at 712. The district court did not do so and therefore erred.

Furthermore, the district court ruled that mother was voluntarily underemployed, such that the calculation of her gross income under section 518A.29 should include potential income per section 518A.32. But neither the district court's findings of fact nor the underlying record—nor a combination of the two—are sufficient to allow us to review the district court's determination that mother is voluntarily underemployed, just as they are insufficient for us to consider mother's gross income under section 518A.29(a).

Indeed, mother "failed to provide any documentation of her profit[s] and losses for the store," despite being ordered to do so by the district court. As the party requesting to modify child support, mother bore the burden of proof. *See Heaton v. Heaton*, 329 N.W.2d 553, 554 (Minn. 1983). Minnesota Statutes section 518A.28 (2022) provides that, "[i]n any case where the parties have joint children for which a child support order must be determined, the parties shall serve and file with their initial pleadings or motion documents, a financial affidavit, disclosing all sources of gross income for purposes of section 518A.29." Minn. Stat. § 518A.28(a). The financial affidavit must include "relevant supporting documentation necessary to calculate" the party's income. *Id.* "If the court determines that a party does not have access to documents that are required to be disclosed under [section 518A.28], the court may consider the testimony of that party as credible evidence of that party's income." Minn. Stat. § 518A.28(d).

At the end of the motion hearing, the district court ordered that mother submit documentation verifying her income. Although mother filed her 2022 individual tax return and documentation of the commissions she earned from her essential oils business, she did not file a profit-and-loss statement from Market by Graydon Home. The district court did not find that mother lacked access to this documentation. Based on the inadequacies of the district court's findings and the record before us, we must remand the case for reconsideration. *See Putz v. Putz*, 645 N.W.2d 343, 353–54 (Minn. 2002) (quoting *Erickson v. Erickson*, 385 N.W.2d 301, 303 (Minn. 1986), for its statement that the supreme court "cannot stress enough the importance of having findings of fact that demonstrate the [district] court actually did take all relevant factors into consideration" and holding that, "[b]ecause of the inadequacy of the [child support] magistrate's findings, [the supreme court was compelled to] remand the case for reconsideration").

In sum, we affirm in part because, when calculating father's gross income, the district court neither abused its discretion by including father's transportation costs nor erred by including father's overtime earnings. But we reverse in part because, when calculating mother's gross income, the district court erred by disregarding mother's share of income from the jointly owned business, Graydon Home LLC. We remand for proceedings not inconsistent with this opinion. On remand, the district court shall: (1) use the calculation in section 518A.30 to identify the share of Graydon Home LLC's income attributable to mother's ownership interest therein; (2) include that share of Graydon Home LLC's income in mother's gross income under section 518A.29(a); and (3) make findings to explain whatever decisions the district court renders about mother's voluntary underemployment and about what amount (if any) to include in her gross income as potential income. The district court on remand shall have discretion to reopen the record and to invoke section 518A.28(d). We express no opinion on how the district court should resolve the remanded questions.

Affirmed in part, reversed in part, and remanded.