*This opinion is nonprecedential except as provided by Minn.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**
**A25-0812**

In re the Marriage of:

Matthew Alan Rivera, petitioner,
Appellant,

vs.

Miranda Rae Rivera,
Respondent.

**Filed May 18, 2026**
**Affirmed in part, reversed in part, and remanded**
**Larkin, Judge**

Washington County District Court
File No. 82-FA-23-2230

Susan A. Daudelin, Henschel Moberg, P.A., Minneapolis, Minnesota (for appellant)

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Considered and decided by Larkin, Presiding Judge; Cochran, Judge; and Rasmusson, Judge.

**NONPRECEDENTIAL OPINION**

**LARKIN**, Judge

Appellant father challenges the district court's parenting-time, child-support, and attorney-fee determinations in the underlying marital-dissolution proceeding. We affirm in part, reverse in part, and remand for additional findings.

## FACTS

Appellant-father Matthew Alan Rivera and respondent-mother Miranda Rae Rivera married in September 2019. The parties have two joint-children, born in November 2017 and January 2021. Father and mother each have one non-joint child.

Father petitioned for dissolution in May 2023, and the parties separated in June 2023. The district court filed a temporary order in the dissolution matter based on "[t]he parties' negotiated . . . resolution of temporary issues." The temporary order established father's parenting time as follows: every Wednesday night and every other Friday, Saturday, and Sunday.

The temporary order remained unchanged until January 2025, when the district court entered its initial judgment and decree after a trial in October 2024. The district court granted mother sole physical and sole legal custody of the parties' children, and it granted father equal parenting time. The district court found that mother's gross income for 2024 was $34,452 and awarded her need-based attorney fees.

Mother moved the district court for amended findings and father moved to correct mistakes. The district court granted in part and denied in part both motions, and it amended the judgment and decree accordingly. The district court determined that equal parenting time was not in the children's best interests and reduced father's parenting time to every Wednesday night and every other Friday through Sunday at 7:00 p.m. The district court did not amend its finding that mother's gross income for 2024 was $34,452 or its award of need-based attorney fees for mother.

Father appeals.

## DECISION

### I.

Father challenges the district court's amended parenting-time determination. We review that determination for an abuse of discretion. *Hansen v. Todnem*, 908 N.W.2d 592, 596 (Minn. 2018). "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).

"District courts have broad discretion on matters of custody and parenting time." *Hansen*, 908 N.W.2d at 596. But a district court's parenting-time determination must be guided by the best interests of the child. Minn. Stat. § 518.17, subd. 1(a) (2024); *Clark v. Clark*, 346 N.W.2d 383, 385 (Minn. App. 1984) ("It is well established that the ultimate question in all disputes over [parenting time] is what is in the best interest of the child."), *rev. denied* (Minn. June 12, 1984). We will reverse a parenting-time determination for an abuse of discretion only if the district court made clearly erroneous factual findings or improperly applied the law. *See Hansen*, 908 N.W.2d at 596.

Parenting time determinations are governed by Minn. Stat. § 518.175 (2024), which provides:

> In all proceedings for dissolution or legal separation, subsequent to the commencement of the proceeding and continuing thereafter during the minority of the child, the court shall, upon the request of either parent, grant such parenting time on behalf of the child and a parent as will enable the child and the parent to maintain a child to parent relationship that will be in the best interests of the child.

Minn. Stat. § 518.175, subd. 1(a). Minn. Stat. § 518.17, subd. 1(a), provides that, in evaluating the best interests of the child for parenting-time purposes, the district court "must consider and evaluate all relevant factors," including twelve statutory factors. In addition, "[t]he court must make detailed findings on each of the factors . . . based on the evidence presented and explain how each factor led to its conclusions and to the determination of custody and parenting time." Minn. Stat. § 518.17, subd. 1(b)(1) (2024).

Father argues that the district court misapplied the statutory factors and that its findings do not adequately explain the court's conclusion that the amended parenting-time reduction was in the children's best interests.

The relevant amended finding states:

> When considering all the factors set forth in Minn. Stat. § 518.17, the Court finds it is in the best interest of the parties' minor children to award [mother] sole legal and sole physical custody. This analysis also supports a parenting-time schedule in which [mother] is the primary caregiver for the parties' minor children. [Father's] request for an equal parenting-time schedule is not in the best interest of the minor children at this time, nor is it supported by the record.

The district court's order granting mother's request to amend father's parenting time explains: "When considering the evidence as a whole, the Court agrees that an equal parenting-time schedule is not supported by the record." The district court provided no further explanation, except to say that it amended the original judgment and decree "to correct [its] error."

Father argues that the findings in the amended judgement and decree "did not in any way explain" the district court's decision to deny father's request for equal parenting time or why it ultimately awarded less than equal parenting time.

Again, Minn. Stat. § 518.17, subd. 1(b)(1), requires that the district court make detailed findings regarding the statutory best-interest factors and explain how those findings led to its ultimate parenting-time determination. The purpose of particularized findings in child-custody matters is to "(1) assure consideration of the statutory factors by the family court; (2) facilitate appellate review of the family court's custody decision; and (3) satisfy the parties that this important decision was carefully and fairly considered by the family court." *Rosenfeld v. Rosenfeld*, 249 N.W.2d 168, 171 (Minn. 1976).

The district court made findings regarding each best-interests factor in its initial and amended judgement and decree, and it explained how those findings supported its award of sole physical and sole legal custody to mother. However, the district court's amended judgment and decree summarily states that the same "analysis also supports a parenting time schedule in which [mother] is the primary caregiver for the parties' minor children" and that, therefore, father's "request for an equal parenting time schedule is not in the best interest of the minor children."

The district court's conclusory, two-sentence explanation in the amended judgment and decree does not adequately explain why its best-interests findings led it to determine that less than equal parenting time was in the children's best interests. *See Gillis v. Gillis*, 400 N.W.2d 775, 776 (Minn. App. 1987) (holding that conclusory finding that the child's welfare and interests could best be served by granting mother custody was insufficient for meaningful appellate review).

Given the circumstances of this case, the district court's findings are insufficient to enable review of the district court's exercise of discretion. They are simply inadequate to explain the amended parenting-time award. We therefore reverse and remand the amended parenting-time determination for additional findings or explanation regarding why the amended award is in the children's best interests.

**II.**

Father next challenges the district court's calculation of mother's income. We review that determination for an abuse of discretion. *Butt v. Schmidt*, 747 N.W.2d 566, 574 (Minn. 2008).

To determine the existence and amount of a basic child-support obligation, a district court must determine each parent's gross income. Minn. Stat. §§ 518A.29, .34(a), (b)(1) (2024). Gross income includes income from self-employment. Minn. Stat. § 518A.29(a). Gross income from self-employment "is defined as gross receipts . . . minus ordinary and necessary expenses required for self-employment or business operation." Minn. Stat. § 518A.30 (2024).

Father assigns error to the district court's finding that mother's "annual gross income from self-employment is $34,452, . . . which is equal to gross monthly income of $2,871." We review that finding for clear error. *Ludwigson v. Ludwigson*, 642 N.W.2d 441, 446 (Minn. App. 2002). "A court's determination of income must be based in fact and will stand unless clearly erroneous." *Newstrand v. Arend*, 869 N.W.2d 681, 685 (Minn.

App. 2015) (quotations omitted), *rev. denied* (Minn. Dec. 15, 2015). When reviewing for clear error, we view the evidence in the light most favorable to the findings and "will not conclude that a factfinder clearly erred unless, on the entire evidence, we are left with a definite and firm conviction that a mistake has been committed." *In re Civ. Commitment of Kenney*, 963 N.W.2d 214, 221 (Minn. 2021) (quotations omitted). We do not reweigh the evidence, and we defer to the district court's credibility determinations. *Id.* at 217; *Sefkow v. Sefkow*, 427 N.W.2d 203, 210 (Minn. 1988).

The district court found, based on evidence presented at trial, that mother's gross income for 2024 was $34,452. Father contends that the district court clearly erred by failing to calculate mother's gross income for 2024 based on her earning capacity, omitting her gratuity income, and disregarding the final five months of 2024.

As to earning capacity, father argues that mother's gross income for 2024 should have been $92,880 before deductions for ordinary expenses based on her testimony at trial. He argues that mother's bank statements "showed total monthly deposits of no less than $6,400, and as much as $8,187 per month" during 2024. Finally, father argues that the district court ignored an auto-loan application in which mother listed her salary as $8,000 per month. Father asserts that the district court's "findings fail to consider the totality of the evidence and testimony regarding [mother's] income, showing [mother] is capable of earning and was in fact earning much more than she reported on her tax returns."

As to this issue, the district court found:

> 28. Per [mother's] 2023 tax return, her gross receipts were $49,008; her cost of goods sold were $2,844; and her ordinary and necessary expenses were $13,827 before removal of her

> vehicle expenses. . . . [Mother] agrees that her 2023 vehicle expense of $2,115 is personal. In 2023, [mother's] self-employment income was $34,452.
>
> 29. [Mother] had gross sales of $42,354.28 from January 1, 2024, through August 7, 2024. . . . [Mother's] booking software captures any gratuity by her clients on their credit card or via Venmo. [Mother] testified that she is rarely tipped in cash. [Mother's] [business-management] software syncs with her QuickBooks software to ensure that her tax return reflects her gross income.
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> 30. [Mother] provided an expense summary for [her personal business] from January 1, 2024, through July of 2024. [Mother] had expenses of $8,443. . . . No vehicle expenses were included in this expense summary.
>
> 31. [Mother] did not provide information for her gross self-employment income beyond August of 2024 because of the date of the trial. The Court notes the figures provided for 2023 appear to track with the figures provided for 2024. Thus, it is reasonable and appropriate for the Court to conclude that [mother's] income from self-employment in 2024 will be $34,452 as it was in 2023.

The district court also found that mother credibly testified that she has never made $8,000 per month and that her tax returns corroborated her testimony. The district court further found that mother "testified that she is not paid for all the hours she works—only when a client sees her for a service," and that "[mother] provided extensive documentation to support her testimony."

We have acknowledged that the "opportunity for a self-employed person to support [herself] yet report a negligible net income is too well known to require exposition." *Ferguson v. Ferguson*, 357 N.W.2d 104, 108 (Minn. App. 1984). Thus, the district court "may use earning capacity to measure income if it is either impracticable to determine an obligor's actual income or the obligor's income is unjustifiably self-limited." *Fulmer v. Fulmer*, 594 N.W.2d 210, 213 (Minn. App. 1999). But in this case, the district court correctly observed that "[t]he record is replete with evidence of [mother's] income." Notably, the district court's determination was based on mother's 2022 and 2023 tax filings,[1] as well as the business-management software that she uses, which is synced to her accounting software. Thus, it was not impracticable for the district court to determine mother's actual income. And, the record does not show that mother unjustifiably limited her income.

Moreover, the district court's findings regarding the amount of mother's gross receipts and ordinary business expenses for 2023 and 2024 are supported by evidence in the record—namely, mother's tax filings and business-management software, on which the district court relied. The record also supports the finding that mother never earned a salary of $8,000 per month. Father argues that the district court failed to account for mother's 2024 gratuity income, but the district court found that mother's "booking software captures any gratuity by her clients on their credit card or via Venmo." And the district court also found that "mother testified that she is rarely tipped in cash."

Father's assertions of error essentially ask this court to reweigh the evidence regarding mother's income, which we cannot do. *Kenney*, 963 N.W.2d at 217; *Sefkow*, 427 N.W.2d at 210. Viewing the evidence in the light most favorable to the findings, we are not left with a definite and firm conviction that a mistake has been made.

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[1] Father does not challenge the district court's factual findings related to, or calculation of, mother's 2022 or 2023 gross income.

In sum, the district did not abuse its discretion in determining mother's gross income from self-employment, nor did it base its calculation on clearly erroneous findings. We therefore affirm the district court's determination of mother's gross income.

### III.

Finally, father challenges the district court's award of need-based attorney fees to mother under Minn. Stat. § 518.14, subd. 1 (2024). The district court shall award need-based attorney fees in a dissolution proceeding if it finds:

> (1) that the fees are necessary for the good faith assertion of the party's rights in the proceeding and will not contribute unnecessarily to the length and expense of the proceeding;
> (2) that the party from whom fees, costs, and disbursements are sought has the means to pay them; and
> (3) that the party to whom fees, costs, and disbursements are awarded does not have the means to pay them.

Minn. Stat. § 518.14, subd. 1.

Mother sought $30,000 in attorney fees. The district court awarded mother only $10,000, reasoning that although father "earns over three times as much as [mother] . . . neither party appears to have recovered financially from the expenses incurred while [father] was working towards his new salary." In addition, because both parties have "debt in their name and relatively low credit scores" the district court explained that "it is not appropriate for [father] to bear the full amount of attorney's fees."

Father contends that the district court erred in two ways. He argues that the district court's award is based on the purportedly erroneous calculation of mother's gross-income and that the district court failed to account for child-support payments mother receives from him and from the father of her non-joint child. As to father's first argument, we have determined that the district court did not err in calculating mother's gross income. As to father's second argument, the record shows that father did not raise this theory in the district court. A party cannot "obtain review by raising the same general issue litigated below but under a different theory." *Thiele v. Stich*, 425 N.W.2d 580, 582 (Minn. 1988). We therefore do not consider father's argument that the district court failed to consider any child-support payments that mother may receive when awarding her need-based attorney fees.

In sum, we affirm the district court's award of need-based attorney fees to mother.

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