

IN THE COURT OF APPEALS OF IOWA

No. 6-877 / 06-0876
Filed December 28, 2006

**IN RE THE MARRIAGE OF STEVEN L. KAUFMAN
AND SARAH E. KAUFMAN**

**Upon the Petition of
STEVEN L. KAUFMAN,**
Petitioner-Appellee,

**And Concerning
SARAH E. KAUFMAN,**
Respondent-Appellant.

Appeal from the Iowa District Court for Henry County, William L. Dowell,
Judge.

Respondent appeals from a district court order on temporary matters in a
dissolution proceeding. **AFFIRMED.**

Danny L. Cornell of Whitfield & Eddy, P.L.C., Mt. Pleasant, for appellant.

Michael C. Vance of Vance Law Offices, Mt. Pleasant, for appellee.

Considered by Huitink, P.J., Vogel, J., and Brown, S.J.*

*Senior judge assigned by order pursuant to Iowa Code section 602.9206 (2005).

HUITINK, P.J.

Steven and Sarah Kaufman were married in 1987. Steven filed a petition for dissolution of marriage in April 2006. Sarah filed an application for temporary custody, child support, and attorney fees. She filed a supporting brief, affidavits, and financial documents. Steven filed an affidavit and supporting documents in response. The district court, after considering the documents filed by the parties,¹ filed its written ruling on May 8, 2006. The court awarded temporary custody of the parties' two children to Sarah and ordered Steven, a self-employed farmer, to pay temporary child support of \$39.66 per week. The court further ordered Sarah to fund the children's health insurance. Sarah's request for an award of temporary attorney fees was denied.

Sarah appeals. See *In re Marriage of Denly*, 590 N.W.2d 48, 50-51 (Iowa 1999) (holding that temporary orders involving financial assistance in dissolution cases are final judgments appealable as a matter of right). She argues the district court erred in (1) calculating Steven's income for purposes of determining temporary child support by reducing Steven's income by accelerated depreciation claimed on his tax returns, (2) requiring her to fund the children's health insurance, and (3) denying her request for temporary attorney fees. Both parties request an award of appellate attorney fees. Our review is de novo. Iowa R. App. P. 6.4.

In calculating child support, the court must first determine the parents' current monthly net income "from the most reliable evidence presented." *In re Marriage of Knickerbocker*, 601 N.W.2d 48, 51 (Iowa 1999). The Child Support

¹ It appears from the record no hearing on the matter was held.

Guidelines define “net monthly income” as gross monthly income less specifically enumerated deductions. See Iowa Ct. R. 9.5. The guidelines do not specifically provide for a deduction for depreciation expenses; our supreme court has determined “depreciation should not categorically either be deducted as an expense or treated as income, but rather that the extent of its inclusion, if any, should depend on the particular circumstances of each case.” *In re Marriage of Gaer*, 476 N.W.2d 324, 328 (Iowa 1991).

We recognize the general preference for calculating farming assets under a straight line method of depreciation. See, e.g., *Knickerbocker*, 601 N.W.2d at 52. However, the district court in this case reviewed the record and concluded,

Based upon the record before the court, the court has determined the parents’ current net monthly income from the most reliable evidence presented at this time. A more detailed examination of the parties’ income, including appropriate additions for depreciation and business expenses, may be appropriate after a full evidentiary hearing, if such is necessary.

After reviewing the limited record that was before the district court, we cannot conclude the district court erred in its calculations. Accordingly, we affirm the district court’s determination of temporary child support.

We have carefully reviewed the remaining issues Sarah raises on appeal, and we find them either waived or without merit. We deny both parties’ requests for appellate attorney fees.

AFFIRMED.