IN THE COURT OF APPEALS OF TENNESSEE AT JACKSON

SEPTEMBER 20, 2002 Session

FELICIA DENISE WEBB v. ERNEST BERNETT GILLESPIE

Direct Appeal from the Juvenile Court for Shelby County No. M5947 Howard W. Horne, Judge

No. W2001-02828-COA-R3-JV - Filed February 24, 2003

Holly Kirby Lillard, J., dissenting separately.

I must dissent from the conclusion of the majority in this case. The monthly expenses that Reverend Gillespie lists, to say nothing of the expenses he does not list, clearly exceed the \$250 per week salary he claims as his only income. Regardless of the confusing muddle of financial records and Reverend Gillespie's obviously disingenous testimony, Reverend Gillespie does not dispute that he had full access to the church "housing allowance" and that a number of his personal expenses were paid out of it. Whether Reverend Gillespie chose to spend the money in the housing allowance on church expenses or child support for another child, the choice was clearly his to make. Consequently, the monies should be imputed to him as income. Simply imputing the statutory amount of income to him rewards his patent efforts to obfuscate the amount of income he receives through the church. Webb's request that the amount of the deposits in the housing allowance, minus documented church expenses, be attributed to Reverend Gillespie as income is reasonable and should be granted. Therefore, I dissent.

HOLLY KIRBY LILLARD, J.