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NEWS RELEASE

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FOR RELEASE

June 17, 2021

Auditor of State Rob Sand today released a report on a special investigation of the Iowa State University (ISU) Extension and Outreach office located in Monroe County, which is also known as the Monroe County Agriculture Extension District (Extension). The special investigation was requested by Extension officials as a result of concerns regarding certain financial transactions processed by the former Office Assistant, Madison Kahoe, and covered the period September 1, 2017, through June 30, 2020.

Sand reported the special investigation identified \$81,536.04 of improper disbursements and \$817.66 of unsupported disbursements. The procedures also identified \$4,157.03 of funds which should have been deposited to the Extension's bank account but were instead deposited to the 4-H bank account. Ms. Kahoe was solely responsible for maintaining the 4-H bank account.

The improper disbursements identified includes \$69,151.31 in unauthorized charges to Ms. Kahoe's PayPal account, \$8,770.97 of personal purchases from Amazon, \$323.28 of personal purchases from other vendors, and \$376.54 of late charges and finance charges related to credit card payments. The improper disbursements identified also include \$183.06 of unauthorized payroll and travel reimbursements issued to Ms. Kahoe and \$2,600.00 of unauthorized checks from the 4-H Foundation's checking account.

The unsupported disbursements identified include purchases made with the Extension's credit cards. Because the purchases were not supported by sufficient documentation to determine the type and quantity of items purchased, it could not be determined if the purchases were for Extension operations or personal in nature. Sand also reported it was not possible to determine if additional funds were improperly disbursed or if any additional collections were not properly deposited during the period reviewed because adequate records were not available.

Sand recommended Extension officials implement procedures to ensure the Extension's internal controls are strengthened, including properly segregating duties, performing independent review of bank reconciliations, and ensuring all disbursements are properly supported, approved, and paid in a timely manner.

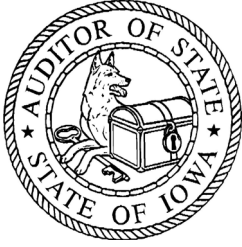
Copies of this report have been filed with the Iowa Division of Criminal Investigation, the Monroe County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
IOWA STATE UNIVERSITY EXTENSION AND OUTREACH
MONROE COUNTY AGRICULTURE EXTENSION DISTRICT
FOR THE PERIOD
SEPTEMBER 1, 2017 THROUGH JUNE 30, 2020**

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Auditor of State's Report

To the Members of the Monroe
County Agriculture Extension Council:

As a result of alleged improprieties regarding certain financial transactions processed by the former Office Assistant and at your request, we have conducted a special investigation of the Iowa State University (ISU) Extension and Outreach office located in Monroe County, which is also known as the Monroe County Agriculture Extension District (Extension). We have applied certain tests and procedures to selected financial transactions of the Extension for the period September 1, 2017 through June 30, 2020. Based on a review of relevant information and discussions with Extension officials and personnel, we performed the following procedures.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in bank accounts established for Extension operations and for the 4-H Foundation to identify any unusual activity.
- (3) Examined certain deposits to the Extension and 4-H bank accounts to determine the source, purpose, and propriety of the deposits.
- (4) Scanned images of redeemed checks issued from the Extension and 4-H bank accounts for reasonableness. We also examined supporting documentation for selected disbursements to determine if they were properly approved, supported by adequate documentation, and appropriate for operations.
- (5) Obtained and examined credit card statements to determine if purchases were properly approved, supported by adequate documentation, and appropriate for operations.
- (6) Examined payroll disbursements and reimbursements to the former Office Assistant, Madison Kahoe, to determine the propriety of the payments.
- (7) Examined information obtained directly from PayPal for accounts held by Ms. Kahoe to determine if funds administered by the Extension were deposited to the PayPal accounts.
- (8) Obtained supporting documentation for certain purchases directly from selected vendors to determine if the items purchased were appropriate for Extension or 4-H operations.
- (9) Interviewed Extension officials and personnel to determine the purpose of certain disbursements to individuals and vendors.
- (10) Reviewed available Extension Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (11) Obtained and reviewed the former Office Assistant's personal bank statements to identify the source of certain deposits. We also reviewed images of redeemed checks from the accounts to determine if any payments were made to the Extension.
- (12) Interviewed Ms. Kahoe to obtain an understanding of her job duties and explanations for certain transactions.

These procedures identified \$81,536.04 of improper disbursements and \$817.66 of unsupported disbursements. The procedures also identified \$4,157.03 of funds which should have been deposited to the Extension's bank account but were instead deposited to the 4-H bank account. We were unable to determine if additional funds were improperly disbursed or if any additional collections were not properly deposited during the period reviewed because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the ISU Extension and Outreach office located in Monroe County, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Division of Criminal Investigation, the Monroe County Attorney's Office, and the Attorney General's Office.

We would like to acknowledge the assistance extended to us by officials and personnel of the Monroe County Agricultural Extension District during the course of our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized and written in a cursive-like font.

ROB SAND
Auditor of State

June 10, 2021

Iowa State University Extension and Outreach
Monroe County Agriculture Extension District
Investigative Summary

Background Information

There are 100 county agricultural extension districts across the state, with two in Pottawattamie County and one in each of the remaining ninety-eight counties. Each district is governed by nine Council members who are elected during general elections for four-year terms. The duties and powers of the council are found in Chapter 176A of the Code of Iowa. In accordance with the Code, the districts, in cooperation with Iowa State University and the U.S. Department of Agriculture, disseminate information to the citizens of Iowa. The one hundred Iowa State University Extension and Outreach (ISUEO) offices serve Iowans through six program areas, including Agriculture and Natural Resources, Business and Industry, Communities, Families, 4-H Youth Development, and Continuing Education. There are no statutory provisions which require audits of the districts.

The ISUEO office for Monroe County, which is also known as the Monroe County Agriculture Extension Office (Extension), is located in Albia, IA. Madison (“Maddi”) Kahoe was employed as the Extension’s Office Assistant from September 18, 2017 until July 10, 2020. According to her job description, Ms. Kahoe was responsible for the following functions as the Office Assistant:

- Assisting clients by furnishing information regarding ISUEO programs and leading clients to the resources available from ISUEO Program Specialists, researched-based websites, and cooperating agencies;
- Preparing correspondence for distribution of letters, newsletters, flyers, and electronic formats;
- Duplicating and assembling materials using office copy machines;
- Collecting funds, making deposits, entering financial data, and supporting accounting system as needed;
- Supporting ISUEO Program Specialists with program needs, including registration and a variety of clerical functions;
- Making certain purchases, receiving certain goods and services, presenting proposed disbursements to the Extension Council for approval, maintaining supporting documentation, distributing checks, and itemizing transactions for the bookkeeper to post to the accounting records;
- Receiving and reconciling monthly bank statements to accounting records; and
- Preparing and reporting financial reports for the 4-H Foundation accounts.

According to Extension officials, while the 4-H Foundation for Monroe County is a separate legal entity organized as a non-profit, the Foundation’s business operations are handled by Extension employees. Extension officials also play a role in identifying individuals who may be willing to serve on the Foundation’s Board.

According to Extension officials, as Office Assistant, Ms. Kahoe was paid an hourly rate of \$13.00. She was expected to work 32 hours per week and generally worked from 8 AM to 4:30 PM Monday through Thursday with a 30-minute unpaid break for lunch each day. Ms. Kahoe did not work on Fridays. According to Extension officials, Ms. Kahoe was only authorized to incur overtime hours during the week of the Monroe County Fair and/or Iowa State Fair. In addition, Ms. Kahoe received 80% pay for official holidays.

Also, according to Extension officials we spoke with, Ms. Kahoe was eligible for reimbursements of travel costs she incurred, such as mileage and meals. However, because she was issued an Extension credit card, there should not have been need for her to make purchases for the Extension with her personal funds.

All Extension disbursements, including payroll, were made by check or by using one of the Extension's credit cards assigned to the Office Assistant, Community Partnership for Protecting Children (CPPC)/Clover Kids Coordinator, NEST Coordinator, or County Youth Coordinator. All disbursements were to be supported by invoices or other documentation obtained by or submitted to the Office Assistant. Each month, the Office Assistant was to prepare a listing of bills to be paid and send the list to the bookkeeping organization hired by the Extension. The bookkeeper processed transactions in the accounting software, saved the checks as a PDF document, and emailed the checks to Ms. Kahoe to be printed in the Extension Office. A Council Member signed the checks after Ms. Kahoe printed them.

The Extension established two bank accounts, including a primary checking account used for all Extension operations and an account in the name of the 4-H Foundation. The monthly bank statements for the bank accounts are sent to the Office Assistant and contain monthly statements and images of redeemed checks and deposit slips. Ms. Kahoe scanned and emailed the operating account statement to the bookkeeper. The bookkeeper reconciled the bank account in the accounting software each month. The bookkeeper then e-mailed the bank reconciliation report to the Extension Council Chairperson, Council Treasurer, Regional Director, and Office Assistant. However, Ms. Kahoe was solely responsible for maintaining the 4-H Foundation bank account and was a signer on the account. She was responsible for performing the monthly bank reconciliations for Extension Council review. However, according to Extension Officials, she did not provide reports or reconciliations to the Council.

An Extension employee reviewing the credit card statement in late June identified several charges to PayPal in the name of Maddi Kahoe and notified Extension officials. Because the Extension office had been closed since March 2020 due to COVID-19 and employees were working remotely, officials requested Ms. Kahoe meet with them in the office on June 24 to discuss the details of the PayPal charges. Ms. Kahoe denied making the PayPal charges during the meeting. According to Extension officials, she did not report to work on June 25 and June 26, 2020. However, she reported to work on Monday, June 29, 2020 but did not return after June 29th. On July 10, 2020, the Extension Council sent Ms. Kahoe a letter terminating her employment due to Council policy and attendance requirements.

As a result of the concerns identified, Extension officials requested the Office of Auditor of State review the Extension's financial records. We performed the procedures detailed in the Auditor of State's Report for the period September 1, 2017 through June 30, 2020.

Detailed Findings

The procedures performed identified \$81,536.04 of improper disbursements and \$817.66 of unsupported disbursements. The procedures also identified \$4,157.03 of funds which should have been deposited to the Extension's bank account but were instead deposited to the 4-H bank account. The improper disbursements identified include \$69,151.31 of credit card transactions involving Ms. Kahoe's personal PayPal account and \$8,770.97 of credit card purchases from vendors which were personal in nature. The unsupported disbursements identified include credit card purchases from vendors for which sufficient documentation was not available to determine the propriety of the purchases.

Using the statements for the Extension's credit cards and images of redeemed checks we determined the bank accounts from which credit card payments were made. However, the payments were not specific to individual purchases. In addition, the payments did not always satisfy the total balance due on the credit cards. As a result, we are unable to determine if the improper and unsupported

credit card purchases were paid from the Extension bank account or the 4-H bank account. However, **Table 1** summarizes the total credit card payments from the Extension and 4-H bank accounts and the breakdown of credit card purchases between those that were reasonable for the Extension and 4-H and those that were improper or unsupported. If additional information been available, we may have been able to identify the improper and unsupported disbursements from the Extension and 4-H bank accounts respectively.

Table 1

Description	Amount	
Beginning balance at 10/01/17	\$	40.00
Add: Improper and unsupported purchases	79,194.10	
Reasonable purchases for Extension/4-H	30,753.27	109,947.37
Late charges		117.00
Finance charges		259.54
Less: Payments from Extension operating bank account	59,778.87	
Payments from 4-H bank account	37,917.20	(97,696.07)
Refunds, returns, and credits		(2,537.11)
Ending balance, 07/01/20		\$ 10,130.73

We were unable to determine if additional funds were improperly disbursed or if any additional collections were not properly deposited during the period reviewed because adequate records were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

At the completion of our fieldwork, we conducted an interview with Ms. Kahoe on June 10, 2021 to obtain an understanding of her job duties and an explanation for the improper transactions identified. During the interview, she provided information regarding her job duties as Office Assistant, described certain purchases made with the Extension’s credit cards, and identified unauthorized checks issued to herself. The information Ms. Kahoe provided is described in the following sections of the report.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, the Extension established two bank accounts, including a primary checking account used for all Extension operations and an account in the name of the 4-H Foundation. Also as previously stated, all Extension disbursements are to be made by check or by using one of the Extension’s credit cards. Ms. Kahoe had the ability to issue checks from the Extension and 4-H bank accounts. She also had access to the information needed to make online purchases using any of the Extension credit cards. We reviewed images of redeemed checks from the Extension’s checking account and 4-H Foundation checking account and credit card statements for the period September 1, 2017 through June 30, 2020.

We classified payments from the checking accounts and purchases made with the credit cards as improper, unsupported, or reasonable by using available supporting documentation; information obtained from internet searches; discussions with Extension officials and personnel; and based on the vendor, frequency, and amount of the payments or purchases.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for the Extension’s operations or the 4-H Foundation. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if disbursements were related to Extension operations, the 4-H Foundation, or personal in nature. Other disbursements were classified as reasonable based on supporting documentation or

discussions with Extension personnel and/or frequency and amount of the payments if sufficient supporting documentation was not available. The improper and unsupported disbursements identified are explained in detail in the following paragraphs.

Credit Card Purchases, Late Charges, and Finance Charges

As previously stated, Ms. Kahoe, the CPPC/Clover Kids Coordinator, the NEST Coordinator, Tobacco Prevention Program Assistant, and the County Youth Coordinator were issued credit cards to purchase supplies and other necessary items for the Extension operations and programs and 4H programs. Extension employees were required to provide copies of receipts or other documentation for the charges made on the credit cards.

According to Extension officials, Ms. Kahoe received the credit card statements and was responsible for reviewing the charges and ensuring supporting documentation was provided for all credit card charges. In addition, Ms. Kahoe was responsible for ensuring the billing information was entered into the spreadsheet sent to the bookkeeper to be paid in a timely manner.

During our review of the credit card statements we identified a number of improper purchases. Specifically, we identified personal purchases from PayPal, Amazon, and other vendors. We also determined late charges and finance charges were incurred because payments for the credit cards were not remitted in a timely manner. These costs are described in the following paragraphs.

PayPal – As previously stated, an Extension employee identified charges made on her Extension credit card to a PayPal account which included Ms. Kahoe’s name. With the assistance of law enforcement officials, we obtained PayPal transaction histories for accounts held by Ms. Kahoe. We also obtained a copy of Ms. Kahoe’s PayPal account history from Extension officials which she provided to them. We examined the PayPal information obtained directly from PayPal and determined a PayPal account established in Ms. Kahoe’s name included proceeds from a number of charges made using the credit cards assigned to Extension employees.

Using the dates and amounts shown on to the Extension’s credit card statements, we matched transactions with activity in Ms. Kahoe’s PayPal account. We also traced PayPal transactions to her bank account. PayPal transactions are summarized in **Exhibit B**. Each of the transactions listed in the **Exhibit** are described in the credit card statements as “PAYPAL*MADDI KAHOE 402-935-7733 CA MCC: 5611 MERCHANT ZIP: 95131.” In addition to the transaction dates and amounts, the **Exhibit** includes:

- the credit card the transactions were charged to,
- the credit card transaction date,
- the credit card transaction amount,
- deposit date to Ms. Kahoe’s PayPal and bank accounts,
- deposit amount to Ms. Kahoe’s PayPal and bank accounts,
- transactions involving vendors that were processed through the PayPal account, and
- the amount of fees retained by PayPal for each transaction.

As illustrated by **Exhibit B**, we identified 156 charges involving Ms. Kahoe’s PayPal account on three Extension credit cards which were issued to Ms. Kahoe, the Tobacco Prevention Program Assistant, and the NEST Coordinator. The 156 charges total \$69,151.31 and were made from December 24, 2018 through June 27, 2020. The individual charges ranged from \$50.00 to \$640.00. The **Exhibit** also illustrates 111 of the 156 charges ranged from \$500.00 to \$550.00.

As previously stated, Extension officials met with Ms. Kahoe on June 24, 2020 regarding the PayPal transactions identified on the Extension’s credit card statement. As illustrated by the **Exhibit**, there

was a \$300.00 charge to the credit card assigned to Ms. Kahoe and a corresponding deposit to her PayPal account on June 24, 2020. There were also three charges to her Extension credit card account and corresponding deposits to her PayPal account on June 27, 2020.

Exhibit B also illustrates we identified 150 deposits totaling \$65,354.04 into Ms. Kahoe’s personal bank account from the charges incurred on the Extension’s credit card. In several instances, two credit card charges deposited into Ms. Kahoe’s personal PayPal account were combined into a single deposit in her personal bank account. The remaining \$3,797.27 of funds were withheld by PayPal for fees or used as payments to vendors from Ms. Kahoe’s personal PayPal account.

Based on our review, Ms. Kahoe’s PayPal account was set up to move funds to and/or from her bank account the same day a transaction occurred in her PayPal account. Specifically, if Ms. Kahoe made a purchase with her PayPal account, funds were moved from her bank account to the PayPal account the same day to pay for the purchase. In addition, if Ms. Kahoe made a deposit to her PayPal account, the amount of the deposit, net of any fees and any PayPal purchases posted that day, were moved to her bank account.

As previously stated, we conducted an interview with Ms. Kahoe. During our interview, we asked her about the PayPal credit card charges and subsequent deposits to her personal bank account. Ms. Kahoe initially stated she “didn’t know” what happened; however, after further discussion, she acknowledged she was aware funds from charges to the credit cards were deposited into her personal bank account. In addition, Ms. Kahoe stated she “really didn’t mean to and still didn’t mean to and I want to make it right.”

Based on discussions with Extension officials, the \$69,151.31 of credit card charges to Ms. Kahoe’s personal PayPal account were not authorized and were not for the Extension’s operations. As a result, they are included in **Exhibit A** as improper disbursements.

Amazon – During our review of the Extension’s credit card statements, we identified 169 transactions from Amazon from September 1, 2017 through June 30, 2020. The 169 transactions occurred on the credit cards held by Ms. Kahoe, the Nest Coordinator, and the former Tobacco Prevention Program Assistant. Because supporting documentation was not available for the transactions, we contacted Amazon and obtained a detailed listing of the items purchased or returned for 165 of the 169 transactions.

Using the information received from Amazon, we determined 114 of the 165 purchases made from May 14, 2019 through June 10, 2020 were shipped to Ms. Kahoe’s personal residence or her mother’s residence and were personal in nature. Of the remaining 51 purchases, 44 were shipped to the Extension office and 3 were shipped to the NEST Coordinator’s home after the Extension office closed due to the COVID pandemic. The items shipped to the NEST Coordinator’s home were reasonable for Extension operations. Amazon was unable to provide shipping locations for the remaining 4 purchases; however, the items purchased appear reasonable for Extension operations.

Table 2 summarizes the number of transactions for which the items were shipped to Ms. Kahoe’s or her mother’s residence. by the credit card used to make the purchase. The **Table** also includes the related amounts.

Card Holder	Last Digits of Credit Card	Number of Transactions	Amount
Tobacco Prevention Program Assistant	1670	77	\$ 3,863.49
NEST Coordinator	1688	26	3,117.87
Ms. Kahoe	1662	11	1,789.61
Total		114	\$ 8,770.97

As illustrated by the **Table**, a majority of the purchases occurred on the credit card assigned to the former Tobacco Prevention Program Assistant. However, as previously stated, Ms. Kahoe had access to the information needed to make online purchases using all three Extension credit cards.

The items purchased or returned for the 114 transactions are listed in **Exhibit C**. As illustrated by the **Exhibit**, items purchased were personal in nature and included a Weber grill, stickers, box fan, women’s wetsuit swimsuit top, books, breathable breast lift tape, tires, baby items, food, universal remotes, and toys. Because these items were personal in nature and not for Extension operations, they are improper disbursements of Extension funds.

During our review of the Amazon charges made with the credit card assigned to the Tobacco Prevention Program Assistant, we determined all 77 transactions totaling \$3,863.49 occurred between June 6, 2019 through June 10, 2020. However, according to Extension officials and other supporting documentation, we determined the Tobacco Prevention Program Assistant left the Extension’s employment in October 2018; however, the position was subsequently by a new individual in October 2018. According to Extension officials, no one had authorization to use the former Tobacco Prevention Program Assistant credit card after her resignation. In addition, the new Tobacco Prevention Program Assistant was not assigned a credit card and was not given access to the former Tobacco Prevention Program Assistants credit card.

Also as illustrated by **Table 2**, we identified 26 transactions made using the credit card assigned to the NEST Coordinator’s totaling \$3,117.87. The remaining 11 transactions totaling \$1,789.61 were made using the credit card assigned to Ms. Kahoe. As illustrated by **Exhibit C**, items purchased with these credit cards include bedding sets, towing mirrors, tailgate with back up rear view camera, wireless backup camera, books, toilet paper, paper towels, storage bags, cell phone stands, video games, toys, and a \$600 Amazon gift card. Purchases also included an outdoor storage shed, a carport, gymnastics folding balance beam, laundry basket, and food.

We discussed the items listed in **Exhibit C** with Extension officials to determine if any were reasonable for Extension operations. According to Extension officials, none of the items listed in the **Exhibit** are reasonable for Extension programming. In addition, these items could not be located at the Extension office.

We also discussed Amazon purchases with Ms. Kahoe. During our interview with Ms. Kahoe, she reported she made personal purchases from Amazon with the Extension’s credit cards. In addition, we highlighted a few Amazon purchases such as the wireless back up camera, bedding, grill accessories, tires, and toys, each of which Ms. Kahoe identified as personal purchases. As a result, the 114 Amazon transactions totaling \$8,770.97 are classified as improper.

As previously stated, we identified 169 transactions from Amazon from September 1, 2017 through June 30, 2020 and Amazon was able to provide a description of the items purchased or returned for 165 of the 169 transactions. The four remaining transactions are listed in **Table 3** by the credit card used for the purchase. The **Table** also includes the date and the amount of the four transactions.

Card Holder	Date	Amount
Tobacco Prevention Program Assistant	04/01/20	\$ 35.24
NEST Coordinator	04/01/20	35.94
NEST Coordinator	04/05/20	108.61
Ms. Kahoe	06/19/20	13.90
Total		\$ 193.69

Because Amazon was not able to provide the items purchased or the shipping information for four transactions, we are unable to determine if they were personal in nature or for Extension or 4-H operations. As a result, the \$193.69 of purchases are classified as unsupported.

The \$8,770.97 of improper disbursements and \$193.69 of unsupported purchases from Amazon are included in **Exhibit A**.

Other Vendors – In addition to reviewing PayPal and Amazon transactions, we reviewed the credit card statements for other transactions which did not appear reasonable for Extension operations. During our review, we identified an overnight postage charge on October 17, 2019 for \$25.50 on the credit card issued to Ms. Kahoe. According to supporting documentation available, the overnight postage charge was for the Extension’s credit card bill. However, according to the due date of the bill, Ms. Kahoe had 9 days to mail the bill before the Extension incurred a late fee and finance charges. Because the bill was not due for 9 days, Ms. Kahoe could have placed the bill in the regular mail or paid the bill electronically. As a result, it was not necessary for the Extension to incur the \$25.50 charge for overnight postage.

We also identified three unusual transactions on the credit card assigned to the former County Youth Coordinator. The three transactions were online purchases from OTC Brands, Inc in the amounts of \$70.39, \$227.39, and \$130.88 on November 1, 2017, November 7, 2018, and November 7, 2019, respectively. Based on available supporting documentation, the November 1, 2017 transaction was for “Space” themed party items, including table covers, food picks, and paper cups. The November 7, 2018 transaction included “Western” themed party items such as, hay bales decorations, horseshoe confetti, cowboy boots & hats confetti, western wedding card holders, red bandana tablecloths, a “Wanted” photo frame prop, and wedding buttermints.

Extension officials we spoke with reported they do not recall any Extension events with “Space” or “Western” theme. Extension officials also reported the former County Youth Coordinator held various events; however, a 4-H tablecloth or plain green tablecloth was used for them. As a result, the purchases are considered improper.

We were unable to locate supporting documentation for the November 7, 2019 purchase; however, because the other 2 charges in November appeared to themed parties and not for Extension operations, we have also classified this transaction as improper.

During our interview with Ms. Kahoe, she reported she did not recall the purchases in November from OTC Brands, Inc or the items described on the related invoices.

The three charges identified totaling \$454.16 are included in **Exhibit A** as improper disbursements.

In addition, we identified 15 transactions for vendors which supporting documentation was not available. The 15 transactions total \$623.97 and are listed in **Exhibit D**. Because supporting documentation was not available, we discussed the charges with Extension officials. Extension officials were unable to provide any additional information to aid in determining if the purchases were for Extension operations and/or programs or personal in nature. As a result, the 15 transactions totaling \$623.97 are included in **Exhibit A** as unsupported disbursements.

Credit Card Late Charges and Finance Charges – As previously stated, as the Office Assistant, Ms. Kahoe was responsible for ensuring all Extension disbursements were paid in a timely manner. During our review of the credit card statements, we identified late fees and finance charges. The transactions identified are listed in **Table 4**.

Table 4

Statement Date	Late Charges	Finance Charges	Total
02/01/19	\$39.00	21.77	60.77
04/01/19	39.00	114.45	153.45
05/01/20	(39.00)	(114.45)	(153.45)
06/01/20	39.00	132.80	171.80
07/01/20	39.00	104.97	143.97
Total	\$117.00	259.54	376.54

As illustrated by the **Table**, the Extension incurred \$39.00 late fees on four instances; however, the fee incurred on April 1, 2020 was later reversed. The **Table** also illustrates finance charges were incurred on four occasions and the finance charge incurred on April 1, 2020 was later reversed.

In addition, the **Table** illustrates late charges and finance charges occurred on July 1, 2020. As previously stated, Ms. Kahoe did not report to work after June 29, 2020 and was subsequently terminated on July 10, 2020. Because Ms. Kahoe was responsible for ensuring the credit card payment was made in a timely manner, the late charges and finance charges should not have been incurred and, as a result, are improper disbursements.

The \$117.00 of late charges and \$259.54 of finance charges totaling \$376.54 are included in **Exhibit A** as improper disbursements.

Payroll and Reimbursement Checks Issued to Ms. Kahoe

As previously stated, Extension officials reported Ms. Kahoe was paid an hourly rate of \$13.00. She was expected to work 32 hours per week and generally worked 4 days per week from 8 AM to 4:30 PM with a 30-minute unpaid break for lunch. According to Extension officials, Ms. Kahoe was authorized to incur overtime hours only during the week of the Monroe County Fair and/or Iowa State Fair. In addition, Ms. Kahoe received 80% pay for holidays authorized by the Extension Council.

Also, according to Extension officials we spoke with, Ms. Kahoe was eligible for reimbursement of travel costs, such as mileage and meals. However, because she was issued an Extension credit card, there should not have been need for her to make purchases for the Extension with her personal funds.

Payroll – According to Extension officials, Ms. Kahoe was to prepare a timesheet to record the time she worked from Monday through Thursday. The timesheets were reviewed and approved by the Council Chairperson.

During our review of the timesheets available for Ms. Kahoe, we determined she submitted a timesheet which claimed 6.4 hours as holiday pay for Good Friday which occurred on March 30, 2018. As a part-time employee, Ms. Kahoe was paid 80% of holiday pay for official holidays. However, according to Extension officials, Good Friday was not an official Extension holiday in 2018.

Table 5 summarizes the excess gross pay Ms. Kahoe received and the employer’s share of payroll costs incurred by the Extension for Friday, March 30, 2018.

Table 5

Description	Amount	
Excess Gross Pay:		
Number of hours claimed	6.4	
Hourly rate	\$ 13.00	
Total improper gross pay		\$ 83.20
Employer's share of payroll related costs:		
FICA	\$ 6.36	
IPERS	7.43	13.79
Total		\$ 96.99

As illustrated by the **Table**, we identified \$83.20 of improper gross pay issued to Ms. Kahoe and \$13.79 of payroll related costs for FICA and IPERS incurred by the Extension as a result of the improper gross pay. The \$96.99 of excess wages and related payroll costs are included in **Exhibit A** as an improper disbursement.

Reimbursements – As previously stated, according to Extension officials we spoke with, Ms. Kahoe was eligible for reimbursement of travel related costs such as mileage and meals. However, because she was issued an Extension credit card, there should not have been need for her to make purchases for the Extension with her personal funds.

Because Ms. Kahoe was eligible for travel related reimbursements, we obtained and reviewed Ms. Kahoe's travel reimbursements to determine reasonableness. We also obtained and reviewed Extension Council meeting minutes to identify any travel approved by the Council. In addition, we compared Ms. Kahoe's travel reimbursements to charges on her Extension issued credit card to determine if there were any additional travel related expenses.

During our review of Council meeting minutes, we determined Extension staff, including Ms. Kahoe, were authorized at times to receive reimbursement for expenses incurred while performing official duties, traveling to conferences, or making certain purchases. We compared the authorized travel specified for Ms. Kahoe in the Council meeting minutes to reimbursements issued to her which were recorded in the accounting system and the reimbursement support provided by Extension officials. According to the accounting system, Ms. Kahoe was issued eleven reimbursements totaling \$1,376.03 from October 17, 2017 through February 3, 2020.

We determined eight of the eleven reimbursements were reasonable. The reasonable reimbursements identified include costs which were authorized by the Extension Council and for which support was available, including mileage for conferences or meetings outside of the community, meals while attending the conferences, and a group meal.

The three remaining reimbursements are listed in **Exhibit E**. As illustrated by the **Exhibit**, we identified three reimbursements issued to Ms. Kahoe for which a portion of the reimbursement was improper. The improper portions of the reimbursements identified included \$54.75 for the cost of meals purchased while working at the county fair and \$31.32 of mileage costs claimed to travel to Oskaloosa to purchase after school supplies. According to Extension officials we spoke with, meals at the county fair would not be considered a reasonable expense because they occurred during her normal workday. In addition, we determined Ms. Kahoe did not submit a receipt for purchases for the after-school program. The meals and mileage totaled \$86.07 of improper reimbursements.

As previously stated, we also reviewed Ms. Kahoe's Extension credit card to determine if there were any other travel related expenses around the time meals and mileage costs were incurred, such as hotel expenses. However, we did not identify any other charges around the time of these reimbursements.

The \$86.07 of improper reimbursements issued to Ms. Kahoe identified in **Exhibit E** are included in **Exhibit A**.

Unauthorized Checks Issued from the 4-H Bank Account

As previously stated, Ms. Kahoe was solely responsible for maintaining the 4-H Foundation account and was a signer on the account. She was responsible for performing the monthly bank reconciliations for Extension Council review. As a result, we reviewed images of redeemed checks from the 4-H Foundation account for the period September 1, 2017 through June 30, 2020.

During our review, we identified six checks issued to cash or to Ms. Kahoe. **Table 6** lists the checks identified along with the date and the amount of each. As illustrated by the **Table**, the checks total \$2,600.00.

Table 6

Check Date	Check Number	Payable to	Check Memo	Amount
4/14/20	2885	Cash	Postage	\$ 250.00
5/11/20	2886	Madison Kahoe	Supply & Postage Reimbursement	300.00
5/13/20	2887	Cash	Postage	400.00
6/10/20	2888	Cash	Postage	300.00
6/18/20	2891	Madison Kahoe	Supply & Postage Reimbursement	500.00
6/27/20	2892	Madison Kahoe	Reimbursement	850.00
Total				<u>\$ 2,600.00</u>

Supporting documentation for the six checks issued to Ms. Kahoe and “Cash” was not available. As previously stated, Extension officials met with Ms. Kahoe on June 24, 2020. As illustrated by the **Table**, she issued an \$850.00 check to herself on June 27, 2020. As previously stated, she also incurred three charges to her Extension credit card on June 27, 2020 totaling \$250.00 which was deposited to her PayPal account then her bank account, net of the related fees.

According to Extension Officials, all postage and supplies reimbursements should have been paid out of the Extension’s operating account. The 4-H Foundation bank account was to be used to fund scholarships for college education. In addition, Extension officials we spoke with stated during the time these six checks for cash and to Ms. Kahoe, the Extension office was closed, and very little programming occurred. Therefore, the six checks are not reasonable for Extension operations.

We asked Ms. Kahoe about the six checks identified in the **Table** during our interview with her. She reported the checks issued to cash “started out as postage” but transitioned to a manner in which she could receive funds. In addition, Ms. Kahoe stated the checks issued directly to her “some of them would have been for postage and for [County] fair stuff she randomly bought but then same type of thing.” After additional questions, Ms. Kahoe acknowledged the six checks issued during April, May, and June of 2020 were issued to her for personal funds. As a result, they were not appropriate disbursements from the 4-H checking account. The \$2,600.00 total of the unauthorized checks is included in **Exhibit A** as improper disbursements.

As previously stated, we identified \$37,917.20 of payments from the 4-H Foundation bank account to Card Services, the vendor to which credit card payments are issued. However, because sufficient information was not available, we were unable to determine the portion of those payments which were for 4-H programs. Because the 4-H Foundation is a separately maintained account which is funded by donations from individuals and businesses, payments issued to the credit card from the account should have been limited to the amount of purchases made with the credit card for 4-H programs.

UNDEPOSITED COLLECTIONS

The Extension's primary revenue source is taxes received from Monroe County which are electronically deposited to the Extension's bank account by the County. The Extension and 4-H Foundation also periodically hold fundraising activities and occasionally receive donations. Ms. Kahoe was responsible for ensuring the amounts collected from the fundraising events and donations were properly deposited to the appropriate bank account.

Based on our discussions with Extension officials, documentation for fundraising events were not available for us to determine the reasonableness of the amounts deposited. In addition, documentation, such as receipts, was not prepared for donations received.

However, during our review of the activity in the 4-H bank account, we determine Ms. Kahoe deposited two checks into the account which should have been deposited in the Extension's operating account. Both checks were issued on October 28, 2019 from the State of Iowa for the Extension's Child Abuse Prevention Program in the amounts of \$2,601.24 and \$1,555.79. Both checks were deposited to the 4-H checking account on November 20, 2019 and posted to the account on November 21, 2019. According to Extension officials, the proceeds from these two checks have not been repaid from the 4-H checking account to the Extension's checking account yet; however, the funds will be properly deposited after our report has been issued. The \$4,157.03 total of the improperly deposited checks is included in **Exhibit A**.

When asked why these checks were deposited in the 4-H bank account instead of the Extension's bank account, Ms. Kahoe stated "I do not think I did that on purpose."

Because sufficient documentation was not available, we were unable to determine if any additional collections were not properly deposited during the period reviewed.

OTHER ADMINISTRATIVE ISSUE

Oversight – Extension officials have a fiduciary responsibility to exercise authority over funds administered by the office, efficiently and effectively achieve its mission, provide oversight of the Extension's operations, and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we determined the Extension officials did not provide sufficient oversight of the Extension's financial transactions and did not:

- Compare the bill listings to supporting documentation and checks.
- Require and maintain original, itemized receipts for all disbursements, including employee reimbursements, and review the supporting documentation to ensure an appropriate purpose of the disbursements.
- Review the Extension's bank statements and credit card statements.
- Request and review all bank reconciliations.

Oversight procedures ensure sufficient controls are in place over items which are susceptible to loss or improper use, such as credit cards. Oversight procedures also ensure timesheets are reviewed in a manner in which improperly claimed holidays would be identified prior to approval of the timesheet.

Recommended Control Procedures

As part of our investigation, we reviewed the processes used by the Monroe County ISU Extension and Outreach to perform bank reconciliations and process disbursements and payroll. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Extension's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former Office Assistant had control over each of the following areas:
- (1) Receipts – opening mail, collecting, posting to the accounting records, and preparing and making bank deposits,
 - (2) Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the Extension Council for approval, maintaining supporting documentation, preparing, and distributing checks, and preparing items for the bookkeeper for posting to the accounting records,
 - (3) Bank accounts – receiving and reconciling monthly bank statements to accounting records for the 4-H Foundation and operating bank account.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the Office Assistant and Extension Council members. In addition, Extension Council members should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis.

Bank statements should be delivered to and reviewed by an official who does not collect or disburse Extension funds and bank reconciliations should be performed on a monthly basis. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Credit Card – The Extension has credit cards for use by the Office Assistant as well as other Extension staff for program purchases. The Extension Council has a credit card policy in place and is part of the Fiscal Policy and Procedures. Based on the related documents, the Fiscal Policy and Procedures were approved on January 25, 2018. The credit card policy requires receipts to be provided to support credit card purchases.

However, we determined not all supporting documentation was available for purchases made using the Extension's credit cards. In addition, documentation was not maintained which identified if individual purchases were for the Extension's or 4-H operations. As a result, we were unable to determine which purchases should have been paid for with Extension funds and which were an appropriate use of 4-H funds.

Also, we determined the Extension incurred late fees and finance charges for the period September 1, 2017 through June 30, 2020 because payments were not made in a timely manner.

Recommendation – Extension officials should ensure all credit card purchases are supported by appropriate receipts and the receipts should be attached to the monthly credit card statement during reconciliation. In addition, Extension officials should ensure if the credit cards are to be allowed to make purchases on behalf of 4-H as well as the Extension, supporting documentation should reflect which entity is responsible for paying individual

charges to ensure the proper funds are used. Also, payments should be remitted in a timely manner to ensure late fees are not incurred.

- C. Disbursements – During our review of the Extension’s disbursements, the following concerns were identified:
1. Disbursements were not consistently supported by invoices or other documentation.
 2. Not all disbursements were approved by the Extension Council.
 3. 4-H Foundation checks were only signed by the Office Assistant.

Recommendation – All Extension disbursements and reimbursements should be approved by the Extension Council prior to payment, with the exception of those specifically allowed by an Extension Council approved policy. For the routine, repetitive disbursements paid prior to the Extension Council’s approval, a listing and supporting documentation should be provided to the Extension Council at the next meeting for review and approval.

To strengthen internal control, each check should be prepared and signed by one person and detailed supporting documentation and invoices should be provided, along with the check, to an independent individual for review and countersignature.

- D. Oversight by Extension Officials – Extension officials have a fiduciary responsibility to provide oversight of the Extension’s operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity.

Based on our observations and the procedures we performed, we determined Extension officials failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls permitted an employee to exercise too much control over the operations of the Extension.

Recommendation – Oversight by Extension officials is essential and should be an ongoing effort. Extension officials should exercise due care and review all pertinent information. Extension officials should also ensure sufficient information is prepared and provided to them for making decisions and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

For example, bank statements should be delivered to an official who does not collect or disburse Extension funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and reviewed by someone independent of other financial responsibilities. The review should be documented by the signature or initials of the reviewer and the date of the review. In addition, reviews of timesheets should be completed in a thoughtful, thorough manner and any discrepancies resolved prior to approval.

Exhibits

**Report on Special Investigation of the
Iowa State University Extension and Outreach
Monroe County Agriculture Extension Office**

Report on Special Investigation of the
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Monroe County Agriculture Extension Office

PayPal Transactions
For the Period Septmeber 1, 2017 through June 30, 2020

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
PayPal	Exhibit B	\$ 69,151.31	-	69,151.31
Amazon	Exhibit C/Table 3	8,770.97	193.69	8,964.66
Other Vendors	Page 10/Exhibit D	454.16	623.97	1,078.13
Late and finance charges	Table 4	376.54	-	376.54
Unauthorized payroll and related costs	Table 5	96.99	-	96.99
Travel reimbursements	Exhibit E	86.07	-	86.07
Unauthorized checks from the 4-H bank account	Table 6	2,600.00	-	2,600.00
Total improper and unsupported disbursements		81,536.04	817.66	82,353.70
Undeposited collections for Extension bank account:				
State funds improperly deposited to 4-H bank account	Page 14	4,157.03	-	4,157.03
Improperly deposited collections in 4-H bank account:				
State funds improperly deposited to 4-H bank account	Page 14	(4,157.03)	-	(4,157.03)
Total		\$ 81,536.04	817.66	82,353.70

* Two checks totaling \$4,157.03 were improperly deposited to the 4-H bank account which should have been deposited to the Extension's bank account.

Report on Special Investigation of the
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Monroe County Agriculture Extension Office

PayPal Transactions
For the Period Septmeber 1, 2017 through June 30, 2020

Per Credit Card Statement^^			Deposit to PayPal Account				Payment(s) from PayPal Account to Vendor(s)	
Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1662	12/24/18	\$ 150.00	12/24/18	\$ 150.00	(6.10) ##	143.90	12/24/18	-
1662	12/26/18	100.00	12/26/18	100.00	(4.17) ##	95.83	12/26/18	-
1662	02/06/19	173.21	02/06/19	173.21	(7.00) ##	166.21	02/06/19	-
1662	02/07/19	136.21	02/07/19	136.21	(5.57) ##	130.64	02/07/19	-
1662	03/23/19	323.00	03/23/19	323.00	(12.80) ##	310.20	03/23/19	-
1662	03/27/19	332.67	03/27/19	332.67	(12.90) ##	319.77	03/27/19	-
1662	03/28/19	528.18	03/28/19	528.18	(20.31) ##	507.87	03/28/19	-
1662	04/02/19	523.00	04/02/19	523.00	(20.55) ##	502.45	04/02/19	-
1662	04/08/19	517.00	04/08/19	517.00	(20.31) ##	496.69	04/08/19	-
1662	04/11/19	322.38	04/11/19	322.38	- ##	322.38	04/11/19	-
1662	04/11/19	532.29	04/11/19	532.29	(32.97) ##	499.32	04/11/19	-
1662	04/21/19	423.00	04/21/19	423.00	(16.67) ##	406.33	04/21/19	-
1662	04/27/19	536.00	04/27/19	536.00	(21.04) ##	514.96	04/27/19	-
1662	04/27/19	523.00	04/27/19	523.00	(20.55) ##	502.45	04/27/19	-
1662	05/02/19	534.00	05/02/19	534.00	(20.97) ##	513.03	05/02/19	-
1662	05/03/19	523.00	05/03/19	523.00	(20.55) ##	502.45	05/03/19	-
1662	05/05/19	523.00	05/05/19	523.00	(20.55) ##	502.45	05/05/19	-

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account			Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount
143.90	12/24/18	143.90	##	143.90	12/24/18	\$ 143.90
95.83	12/26/18	95.83	##	95.83	12/26/18	95.83
166.21	02/06/19	166.21	##	166.21	02/07/19	166.21
130.64	02/07/19	130.64	##	130.64	02/07/19	130.64
310.20	03/23/19	310.20	##	310.20	03/23/19	310.20
319.77	03/27/19	319.77	##	319.77	03/27/19	319.77
507.87	03/28/19	507.87	##	507.87	03/28/19	507.87
502.45	04/02/19	502.45	##	502.45	04/02/19	502.45
496.69	04/08/19	496.69	##	496.69	04/08/19	496.69
322.38	04/11/19	322.38	##	322.38	-	- #
499.32	04/11/19	499.32	##	499.32	04/11/19	821.70 #
406.33	04/21/19	406.33	##	406.33	04/22/19	406.33
514.96	04/27/19	514.96	##	514.96	04/27/19	514.96
502.45	04/27/19	502.45	##	502.45	04/28/19	502.45
513.03	05/02/19	513.03	##	513.03	05/02/19	513.03
502.45	05/03/19	502.45	##	502.45	05/03/19	502.45
502.45	05/05/19	502.45	##	502.45	05/05/19	502.45

Report on Special Investigation of the
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Monroe County Agriculture Extension Office

PayPal Transactions
For the Period Septmeber 1, 2017 through June 30, 2020

Per Credit Card Statement^^			Deposit to PayPal Account				Payment(s) from PayPal Account to Vendor(s)	
Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1662	05/11/19	563.00	05/11/19	563.00	(22.09) ##	540.91	05/11/19	-
1662	05/13/19	538.47	05/13/19	538.47	- ##	538.47	05/13/19	110.79 ~
1662	05/15/19	523.00	05/15/19	523.00	(20.55) ##	502.45	05/15/19	-
1670	05/20/19	320.00	05/20/19	320.00	(12.68) ##	307.32	05/20/19	-
1662	06/03/19	523.00	06/03/19	523.00	- ##	523.00	06/03/19	-
1662	06/03/19	411.90	06/03/19	411.90	(9.22) ##	402.68	06/03/19	-
1662	06/03/19	300.00	06/03/19	300.00	- ##	300.00	06/03/19	300.00 ~
1662	06/03/19	312.00	06/03/19	312.00	(12.38) ##	299.62	06/03/19	-
1662	06/09/19	513.00	06/09/19	513.00	(20.16) ##	492.84	06/09/19	-
1662	06/11/19	310.00	06/11/19	310.00	(12.30) ##	297.70	06/11/19	-
1662	06/11/19	300.00	06/11/19	300.00	(11.91) ##	288.09	06/11/19	-
1662	06/13/19	110.00	06/13/19	110.00	(4.56) ##	105.44	06/13/19	-
1662	06/18/19	210.00	06/18/19	210.00	(8.43) ##	201.57	06/18/19	-
1688	07/01/19	210.00	07/01/19	210.00	(6.39)	203.61	07/01/19	-
1688	07/01/19	513.00	07/01/19	513.00	(15.18)	497.82	07/01/19	-
1688	07/07/19	513.00	07/07/19	513.00	(15.18)	497.82	07/07/19	-
1662	07/08/19	520.00	07/08/19	520.00	(15.38)	504.62	07/08/19	-

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account			Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount
540.91	05/11/19	540.91	##	540.91	05/11/19	540.91
427.68	05/13/19	427.68	##	427.68	05/13/19	427.68
502.45	05/15/19	502.45	##	502.45	05/15/19	502.45
307.32	05/20/19	307.32	##	307.32	05/20/19	307.32
523.00	06/03/19	523.00	##	523.00	-	- #
402.68	06/03/19	402.68	##	402.68	06/03/19	925.68 #
-	06/03/19	-	##	-	-	-
299.62	06/03/19	299.62	##	299.62	06/03/19	299.62
492.84	06/09/19	492.84	##	492.84	06/10/19	492.84
297.70	06/11/19	297.70	##	297.70	06/11/19	297.70
288.09	06/11/19	288.09	##	288.09	06/11/19	288.09
105.44	06/13/19	105.44	##	105.44	06/13/19	105.44
201.57	06/18/19	201.57	##	201.57	06/18/19	201.57
203.61	07/01/19	203.61	(2.04)	201.57	07/01/19	201.57
497.82	07/01/19	497.82	(4.98)	492.84	07/01/19	492.84
497.82	07/07/19	497.82	(4.98)	492.84	07/08/19	492.84
504.62	07/08/19	504.62	(5.05)	499.57	07/08/19	499.57

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PayPal Transactions
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Per Credit Card Statement^^			Deposit to PayPal Account				Payment(s) from PayPal Account to Vendor(s)	
Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1688	07/10/19	513.00	07/10/19	513.00	(15.18)	497.82	07/10/19	-
1688	07/13/19	500.00	07/13/19	500.00	(14.80)	485.20	07/13/19	-
1662	07/15/19	513.00	07/15/19	513.00	(15.18)	497.82	07/15/19	-
1688	07/23/19	525.00	07/23/19	525.00	(15.53)	509.47	07/23/19	-
1688	07/27/19	525.00	07/27/19	525.00	(15.53)	509.47	07/27/19	-
1662	08/01/19	550.00	08/01/19	550.00	(16.25)	533.75	08/01/19	-
1662	08/05/19	515.00	08/05/19	515.00	(15.24)	499.76	08/05/19	-
1662	08/06/19	525.00	08/06/19	525.00	(15.53)	509.47	08/06/19	-
1688	08/07/19	525.00	08/07/19	525.00	(15.53)	509.47	08/07/19	-
1662	08/09/19	525.00	08/09/19	525.00	(15.53)	509.47	08/09/19	-
1662	08/11/19	525.00	08/11/19	525.00	(15.53)	509.47	08/11/19	-
1688	08/12/19	525.00	08/12/19	525.00	(15.53)	509.47	08/12/19	-
1688	08/21/19	200.00	08/21/19	200.00	(6.10)	193.90	08/21/19	-
1688	08/22/19	200.00	08/22/19	200.00	(6.10)	193.90	08/22/19	102.45
1688	08/23/19	525.00	08/23/19	525.00	(15.53)	509.47	08/23/19	409.06
1688	08/23/19	525.00	08/23/19	525.00	(15.53)	509.47	08/24/19	141.70
1662	08/26/19	525.00	08/26/19	525.00	(15.53)	509.47	08/26/19	-

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account			Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount
497.82	07/10/19	497.82	(4.98)	492.84	07/11/19	492.84
485.20	07/13/19	485.20	(4.85)	480.35	07/13/19	480.35
497.82	07/15/19	497.82	(4.98)	492.84	07/16/19	492.84
509.47	07/23/19	509.47	(5.09)	504.38	07/24/19	504.38
509.47	07/27/19	509.47	(5.09)	504.38	07/27/19	504.38
533.75	08/01/19	533.75	(5.34)	528.41	08/01/19	528.41
499.76	08/05/19	499.76	(5.00)	494.76	08/05/19	494.76
509.47	08/06/19	509.47	(5.09)	504.38	08/06/19	504.38
509.47	08/07/19	509.47	(5.09)	504.38	08/07/19	504.38
509.47	08/09/19	509.47	(5.09)	504.38	08/09/19	504.38
509.47	08/11/19	509.47	(5.09)	504.38	08/11/19	504.38
509.47	08/12/19	509.47	(5.09)	504.38	08/12/19	504.38
193.90	08/21/19	193.90	(1.94)	191.96	08/22/19	191.96
91.45	08/22/19	91.45	(0.91)	90.54	08/22/19	90.54
100.41	08/23/19	100.41	(1.00)	99.41	08/24/19	99.41
367.77	08/24/19	365.00	(3.65)	361.35	08/24/19	361.35
509.47	08/26/19	512.24	(5.12)	507.12	08/26/19	507.12

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Per Credit Card Statement^^			Deposit to PayPal Account				Payment(s) from PayPal Account to Vendor(s)	
Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1688	08/26/19	525.00	08/26/19	525.00	(15.53)	509.47	08/26/19	-
1688	08/29/19	525.00	08/29/19	525.00	(15.53)	509.47	08/29/19	-
1688	09/03/19	525.00	09/03/19	525.00	(15.53)	509.47	09/03/19	-
1688	09/03/19	525.00	09/03/19	525.00	(15.53)	509.47	09/03/19	-
1688	09/04/19	525.00	09/04/19	525.00	(15.53)	509.47	09/04/19	-
1688	09/08/19	500.00	09/08/19	500.00	(14.80)	485.20	09/08/19	-
1662	09/16/19	250.00	09/16/19	250.00	(7.55)	242.45	09/16/19	-
1662	09/19/19	525.00	09/19/19	525.00	(15.53)	509.47	09/19/19	-
1688	09/20/19	525.00	09/20/19	525.00	(15.53)	509.47	09/20/19	-
1662	09/21/19	525.00	09/21/19	525.00	(15.53)	509.47	09/21/19	-
1662	09/23/19	525.00	09/23/19	525.00	(15.53)	509.47	09/23/19	-
1662	09/26/19	400.00	09/26/19	400.00	(11.90)	388.10	09/26/19	-
1662	09/30/19	525.00	09/30/19	525.00	(15.53)	509.47	09/30/19	-
1662	10/01/19	525.00	10/01/19	525.00	(15.53)	509.47	10/01/19	-
1662	10/01/19	525.00	10/01/19	525.00	(15.53)	509.47	10/01/19	-
1662	10/03/19	525.00	10/03/19	525.00	(15.53)	509.47	10/03/19	-
1662	10/10/19	525.00	10/10/19	525.00	(15.53)	509.47	10/10/19	-

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account			Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount
509.47	08/26/19	509.47	(5.09)	504.38	08/26/19	504.38
509.47	08/29/19	509.47	(5.09)	504.38	08/29/19	504.38
509.47	09/03/19	509.47	(5.09)	504.38	09/03/19	504.38
509.47	09/03/19	509.47	(5.09)	504.38	09/03/19	504.38
509.47	09/04/19	509.47	(5.09)	504.38	09/04/19	504.38
485.20	09/08/19	485.20	(4.85)	480.35	09/04/19	480.35
242.45	09/16/19	242.45	(2.42)	240.03	09/16/19	240.03
509.47	09/19/19	509.47	(5.09)	504.38	09/19/19	504.38
509.47	09/20/19	509.47	(5.09)	504.38	09/20/19	504.38
509.47	09/21/19	509.47	(5.09)	504.38	09/21/19	504.38
509.47	09/23/19	509.47	(5.09)	504.38	09/23/19	504.38
388.10	09/26/19	388.10	(3.88)	384.22	09/26/19	384.22
509.47	09/30/19	509.47	(5.09)	504.38	10/01/19	504.38
509.47	10/01/19	509.47	(5.09)	504.38	10/01/19	504.38
509.47	10/01/19	509.47	(5.09)	504.38	10/02/19	504.38
509.47	10/03/19	509.47	(5.09)	504.38	10/03/19	504.38
509.47	10/10/19	509.47	(5.09)	504.38	10/10/19	504.38

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Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1662	10/15/19	225.00	10/15/19	225.00	(6.83)	218.17	10/15/19	-
1688	10/18/19	525.00	10/18/19	525.00	(15.53)	509.47	10/18/19	-
1688	10/21/19	525.00	10/21/19	525.00	(15.53)	509.47	10/21/19	-
1688	10/28/19	525.00	10/28/19	525.00	(15.53)	509.47	10/28/19	-
1688	10/28/19	525.00	10/28/19	525.00	(15.53)	509.47	10/28/19	-
1662	10/30/19	400.00	10/30/19	400.00	(11.90)	388.10	10/30/19	-
1688	10/31/19	400.00	10/31/19	400.00	(11.90)	388.10	10/31/19	-
1662	11/17/19	525.00	11/17/19	525.00	(15.53)	509.47	11/17/19	-
1662	11/18/19	525.00	11/18/19	525.00	(15.53)	509.47	11/18/19	-
1662	11/19/20	525.00	11/19/20	525.00	(15.53)	509.47	11/19/20	-
1662	11/20/19	525.00	11/20/19	525.00	(15.53)	509.47	11/20/19	-
1662	11/24/19	525.00	11/24/19	525.00	(15.53)	509.47	11/24/19	-
1688	11/25/19	525.00	11/25/19	525.00	(15.53)	509.47	11/25/19	-
1662	11/26/19	525.00	11/26/19	525.00	(15.53)	509.47	11/26/19	-
1688	11/26/19	525.00	11/26/19	525.00	(15.53)	509.47	11/26/19	-
1688	11/29/19	525.00	11/29/19	525.00	(15.53)	509.47	11/29/19	-
1688	12/02/19	525.00	12/02/19	525.00	(15.53)	509.47	12/02/19	-

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account			Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount
218.17	10/15/19	218.17	(2.18)	215.99	10/15/19	215.99
509.47	10/18/19	509.47	(5.09)	504.38	10/18/19	504.38
509.47	10/21/19	509.47	(5.09)	504.38	10/21/19	504.38
509.47	10/28/19	509.47	(5.09)	504.38	10/28/19	504.38
509.47	10/28/19	509.47	(5.09)	504.38	10/28/19	504.38
388.10	10/30/19	388.10	(3.88)	384.22	10/30/19	384.22
388.10	10/31/19	388.10	(3.88)	384.22	10/31/19	384.22
509.47	11/17/19	509.47	(5.09)	504.38	11/18/19	504.38
509.47	11/18/19	509.47	(5.09)	504.38	11/18/19	504.38
509.47	11/19/20	509.47	(5.09)	504.38	11/19/20	504.38
509.47	11/20/19	509.47	(5.09)	504.38	11/20/19	504.38
509.47	11/24/19	509.47	(5.09)	504.38	11/25/19	504.38
509.47	11/25/19	509.47	(5.09)	504.38	11/25/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	11/26/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	11/26/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	11/30/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/02/19	504.38

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Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1662	12/03/19	525.00	12/03/19	525.00	(15.53)	509.47	12/03/19	-
1688	12/09/19	525.00	12/09/19	525.00	(15.53)	509.47	12/09/19	-
1688	12/10/19	525.00	12/10/19	525.00	(15.53)	509.47	12/10/19	-
1688	12/21/19	525.00	12/21/19	525.00	(15.53)	509.47	12/21/19	-
1688	12/22/19	525.00	12/22/19	525.00	(15.53)	509.47	12/22/19	-
1688	12/25/19	525.00	12/25/19	525.00	(15.53)	509.47	12/25/19	-
1662	12/27/19	525.00	12/27/19	525.00	(15.53)	509.47	12/27/19	-
1662	12/29/19	525.00	12/29/19	525.00	(15.53)	509.47	12/29/19	-
1662	12/29/19	525.00	12/29/19	525.00	(15.53)	509.47	12/29/19	-
1662	12/30/19	525.00	12/30/19	525.00	(15.53)	509.47	12/30/19	-
1662	12/31/19	640.00	12/31/19	640.00	(18.86)	621.14	12/31/19	-
1662	01/03/20	520.00	01/03/20	520.00	(15.38)	504.62	01/03/20	-
1662	01/03/20	521.00	01/03/20	521.00	(15.41)	505.59	01/03/20	-
1688	01/05/20	521.00	01/05/20	521.00	(15.41)	505.59	01/05/20	-
1662	01/06/20	220.00	01/06/20	220.00	(6.68)	213.32	01/06/20	-
1688	01/08/20	521.00	01/08/20	521.00	(15.41)	505.59	01/08/20	-
1688	01/08/20	521.00	01/08/20	521.00	(15.41)	505.59	01/08/20	-

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account			Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount
509.47	11/26/19	509.47	(5.09)	504.38	12/03/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/10/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/11/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/22/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/23/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/26/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/28/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/30/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/30/19	504.38
509.47	11/26/19	509.47	(5.09)	504.38	12/30/19	504.38
621.14	12/31/19	621.14	(6.21)	614.93	01/03/20	614.93
504.62	01/03/20	504.62	(5.05)	499.57	01/03/20	499.57
505.59	01/03/20	505.59	(5.06)	500.53	01/05/20	500.53
505.59	01/05/20	505.59	(5.06)	500.53	01/06/20	500.53
213.32	01/06/20	213.32	(2.13)	211.19	01/06/20	211.19
505.59	01/08/20	505.59	(5.06)	500.53	01/08/20	500.53
505.59	01/08/20	505.59	(5.06)	500.53	01/08/20	500.53

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Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1662	01/09/20	525.00	01/09/20	525.00	(15.53)	509.47	01/09/20	-
1662	01/21/20	525.00	01/21/20	525.00	(15.53)	509.47	01/21/20	-
1688	01/22/20	525.00	01/22/20	525.00	(15.53)	509.47	01/22/20	-
1688	01/26/20	525.00	01/26/20	525.00	(15.53)	509.47	01/26/20	-
1688	01/28/20	525.00	01/28/20	525.00	(15.53)	509.47	01/28/20	-
1662	01/31/20	521.00	01/31/20	521.00	(15.41)	505.59	01/31/20	-
1688	02/02/20	525.00	02/02/20	525.00	(15.53)	509.47	02/02/20	-
1688	02/03/20	525.00	02/03/20	525.00	(15.53)	509.47	02/03/20	-
1688	02/09/20	200.00	02/09/20	200.00	(6.10)	193.90	02/09/20	-
1688	02/10/20	215.00	02/10/20	215.00	(6.54)	208.46	02/10/20	-
1688	02/10/20	220.00	02/10/20	220.00	(6.68)	213.32	02/10/20	-
1662	03/02/20	521.00	03/02/20	521.00	(15.41)	505.59	03/02/20	-
1662	03/02/20	521.00	03/02/20	521.00	(15.41)	505.59	03/02/20	-
1662	03/03/20	521.00	03/03/20	521.00	(15.41)	505.59	03/03/20	-
1662	03/05/20	521.00	03/05/20	521.00	(15.41)	505.59	03/05/20	-
1688	03/09/20	521.00	03/09/20	521.00	(15.41)	505.59	03/09/20	-
1688	03/09/20	521.00	03/09/20	521.00	(15.41)	505.59	03/09/20	-

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account			Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount
509.47	01/09/20	509.47	(5.09)	504.38	01/09/20	504.38
509.47	01/09/20	509.47	(5.09)	504.38	01/21/20	504.38
509.47	01/09/20	509.47	(5.09)	504.38	01/23/20	504.38
509.47	01/09/20	509.47	(5.09)	504.38	01/26/20	504.38
509.47	01/09/20	509.47	(5.09)	504.38	01/28/20	504.38
505.59	01/31/20	505.59	(5.06)	500.53	02/01/20	500.53
509.47	02/02/20	509.47	(5.09)	504.38	02/03/20	504.38
509.47	02/03/20	509.47	(5.09)	504.38	02/04/20	504.38
193.90	02/09/20	193.90	(1.94)	191.96	02/10/20	191.96
208.46	02/10/20	208.46	(2.08)	206.38	02/10/20	206.38
213.32	02/10/20	213.32	(2.13)	211.19	02/10/20	211.19
505.59	03/02/20	505.59	(5.06)	500.53	03/02/20	500.53
505.59	03/02/20	505.59	(5.06)	500.53	03/02/20	500.53
505.59	03/02/20	505.59	(5.06)	500.53	03/03/20	500.53
505.59	03/02/20	505.59	(5.06)	500.53	03/05/20	500.53
505.59	03/02/20	505.59	(5.06)	500.53	03/09/20	500.53
505.59	03/02/20	505.59	(5.06)	500.53	03/09/20	500.53

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Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1688	03/15/20	521.00	03/15/20	521.00	(15.41)	505.59	03/15/20	-
1662	03/16/20	521.00	03/16/20	521.00	(15.41)	505.59	03/16/20	-
1688	03/16/20	521.00	03/16/20	521.00	(15.41)	505.59	03/16/20	-
1662	03/17/20	521.00	03/17/20	521.00	(15.41)	505.59	03/17/20	-
1688	03/27/20	250.00	03/27/20	250.00	(7.55)	242.45	03/27/20	-
1688	04/02/20	250.00	04/02/20	250.00	(7.55)	242.45	04/02/20	-
1688	04/05/20	525.00	04/05/20	525.00	(15.53)	509.47	04/05/20	-
1688	04/05/20	521.00	04/05/20	521.00	(15.41)	505.59	04/05/20	-
1688	04/05/20	525.00	04/05/20	525.00	(15.53)	509.47	04/05/20	-
1662	04/25/20	521.00	04/25/20	521.00	(15.41)	505.59	04/25/20	-
1662	04/26/20	521.00	04/26/20	521.00	(15.41)	505.59	04/26/20	-
1662	04/26/20	521.00	04/26/20	521.00	(15.41)	505.59	04/26/20	-
1662	05/06/20	521.00	05/06/20	521.00	(15.41)	505.59	05/06/20	-
1662	05/07/20	521.00	05/07/20	521.00	(15.41)	505.59	05/07/20	-
1688	05/10/20	150.00	05/10/20	150.00	(4.65)	145.35	05/10/20	-
1662	05/15/20	150.00	05/15/20	150.00	(4.65)	145.35	05/15/20	-
1662	05/15/20	521.00	05/15/20	521.00	(15.41)	505.59	05/15/20	-

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account			Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount
505.59	03/02/20	505.59	(5.06)	500.53	03/15/20	500.53
505.59	03/02/20	505.59	(5.06)	500.53	03/16/20	500.53
505.59	03/02/20	505.59	(5.06)	500.53	03/16/20	500.53
505.59	03/02/20	505.59	(5.06)	500.53	03/17/20	500.53
242.45	03/27/20	242.45	(2.42)	240.03	03/27/20	240.03
242.45	04/02/20	242.45	(2.42)	240.03	04/02/20	240.03
509.47	04/05/20	509.47	(5.09)	504.38	04/05/20	504.38
505.59	04/05/20	505.59	(5.06)	500.53	04/06/20	500.53
509.47	04/05/20	509.47	(5.09)	504.38	04/06/20	504.38
505.59	04/25/20	505.59	(5.06)	500.53	04/26/20	500.53
505.59	04/25/20	505.59	(5.06)	500.53	04/27/20	500.53
505.59	04/25/20	505.59	(5.06)	500.53	04/27/20	500.53
505.59	04/25/20	505.59	(5.06)	500.53	05/06/20	500.53
505.59	04/25/20	505.59	(5.06)	500.53	05/07/20	500.53
145.35	05/10/20	145.35	(1.45)	143.90	05/11/20	143.90
145.35	05/15/20	145.35	-	145.35	-	- #
505.59	05/15/20	505.59	(6.51)	499.08	05/15/20	644.43 #

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Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1662	05/15/20	150.00	05/15/20	150.00	(4.65)	145.35	05/15/20	-
1662	05/15/20	50.00	05/15/20	50.00	(1.75)	48.25	05/15/20	-
1662	05/19/20	50.00	05/19/20	50.00	(1.75)	48.25	05/19/20	-
1662	05/19/20	521.00	05/19/20	521.00	(15.41)	505.59	05/19/20	-
1662	05/19/20	521.00	05/19/20	521.00	(15.41)	505.59	05/19/20	-
1662	05/21/20	250.00	05/21/20	250.00	(7.55)	242.45	05/21/20	-
1688	05/23/20	525.00	05/23/20	525.00	(15.53)	509.47	05/23/20	-
1688	05/25/20	521.00	05/25/20	521.00	(15.41)	505.59	05/25/20	-
1688	05/26/20	521.00	05/26/20	521.00	(15.41)	505.59	05/26/20	87.00
1688	05/27/20	521.00	05/27/20	521.00	(15.41)	505.59	05/27/20	-
1688	05/27/20	521.00	05/27/20	521.00	(15.41)	505.59	05/27/20	-
1688	05/29/20	521.00	05/29/20	521.00	(15.41)	505.59	05/29/20	-
1688	05/31/20	100.00	05/31/20	100.00	(3.20)	96.80	05/31/20	-
1662	06/04/20	300.00	06/04/20	300.00	(9.00)	291.00	06/04/20	-
1662	06/22/20	250.00	06/22/20	250.00	(7.55)	242.45	06/22/20	-
1662	06/22/20	521.00	06/22/20	521.00	(15.41)	505.59	06/22/20	-
1662	06/24/20	300.00	06/24/20	300.00	(9.00)	291.00	06/24/20	-

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account				Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount	
145.35	05/15/20	145.35	-	145.35	-	-	#
48.25	05/15/20	48.25	(1.94)	46.31	05/15/20	191.66	#
48.25	05/19/20	48.25	-	48.25	-	-	#
505.59	05/19/20	505.59	(5.54)	500.05	05/19/20	548.30	#
505.59	05/19/20	505.59	(5.06)	500.53	05/19/20	500.53	
242.45	05/21/20	242.45	(2.42)	240.03	05/20/20	240.03	
509.47	05/23/20	509.47	(5.09)	504.38	05/23/20	504.38	
505.59	05/25/20	505.59	(5.06)	500.53	05/25/20	500.53	
418.59	05/26/20	418.59	(4.19)	414.40	05/26/20	414.40	
505.59	05/27/20	505.59	(5.06)	500.53	05/27/20	500.53	
505.59	05/27/20	505.59	(5.06)	500.53	05/28/20	500.53	
505.59	05/27/20	505.59	(5.06)	500.53	05/30/20	500.53	
96.80	05/31/20	96.80	(0.97)	95.83	06/01/20	95.83	
291.00	06/04/20	291.00	(2.91)	288.09	06/04/20	288.09	
242.45	06/22/20	242.45	(2.42)	240.03	06/22/20	240.03	
505.59	06/22/20	505.59	(5.06)	500.53	06/22/20	500.53	
291.00	06/24/20	291.00	(2.91)	288.09	06/24/20	288.09	

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PayPal Transactions
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Per Credit Card Statement^^			Deposit to PayPal Account				Payment(s) from PayPal Account to Vendor(s)	
Card Number	Transaction Date	Amount	Date	Gross Deposit	Less PayPal Fee	Net Amount	Date	Amount
1662	06/27/20	50.00	06/27/20	50.00	(2.23) ##	47.77	06/27/20	-
1662	06/27/20	100.00	06/27/20	100.00	(4.17) ##	95.83	06/27/20	-
1662	06/27/20	100.00	06/27/20	100.00	(4.17) ##	95.83	06/27/20	-
Total		<u>\$ 69,151.31</u>		<u>\$ 69,151.31</u>	<u>(2,105.85)</u>	<u>67,045.46</u>		<u>\$ 1,151.00</u>

^^ - All transactions listed were described on the credit card statements as
"PAYPAL*MADDI KAHOE 402-935-7733 CA MCC: 5611 MERCHANT ZIP: 95131."

^ - Net deposit amount less payment(s) to vendor(s)

- Information obtained from PayPal confirmed the amount deposited to the account, but did not specify the fees withheld. As a result, we are not able to break out the fees between deposit and withdrawal. We confirmed the net amount was deposited to Ms. Kahoe's personal bank account. Dates shown are based on credit card and bank statements.

- Proceeds from two credit card transactions deposited in a single bank transaction.

~ - Detailed transaction information is not available to determine how much was paid to a vendor and how much was withheld by PayPay as a fee.

Remaining Balance in PayPal^	Withdrawal from PayPal Account to Bank Account			Deposits to Ms. Kahoe's Personal Bank Account		
	Date	Total	Less PayPal Fee	Net Amount	Deposit Date	Deposit Amount
47.77	06/27/20	47.77	##	47.77	06/27/20	47.77
95.83	06/27/20	95.83	##	95.83	06/27/20	95.83
95.83	06/27/20	95.83	##	95.83	06/27/20	95.83
		<u>\$ 65,894.46</u>	<u>(548.12)</u>	<u>65,346.34</u>		<u>\$ 65,346.34</u>

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Per Credit Card Statement

Credit Card*	Transaction Date	Transaction Description	Amount
1662	05/14/19	AMZN MKTP US*MN3UX9AW0 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	\$ 121.96
1688	05/21/19	AMAZON.COM*MN4PS7HC2 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	426.93
1688	05/29/19	AMZN MKTP us*MN6W61 IQ2 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	253.43

Per Amazon

Description per Support	Quantity	Price	Total
Comfort Spaces Cavoy Faux Silk Comforter Set - Luxe Diamond Tufting All Season, Matching Bed Skirt, Decorative Pillows, King(104"x90"), Taupe	1	\$ 57.99	57.99
Comfort Spaces Cavoy Faux Silk Comforter Set - Luxe Diamond Tufting All Season, Matching Bed Skirt, Decorative Pillows, King(104"x90"), Taupe	1	55.99	55.99
Shipping			7.98
			<u>121.96</u>
Furrion Vision S 4.3 Inch Wireless RV Backup System with 1 Rear Sharkfin Camera, Infrared Night Vision and Wide Viewing Angle - FOS43TASF	1	399.00	399.00
Tax			27.93
			<u>426.93</u>
BASIC CHOICE Brushed Microfiber Bed Sheet Set, Turquoise, Queen, 4 Pieces	1	23.98	23.98
CAMP CASUAL CC-006	1	23.15	23.15
Franco Kids Bedding Super Soft Plush Blanket, Twin/Full Size 62" x 90", LOL Surprise	1	22.88	22.88
Franco Kids Bedding Super Soft Sheet Set, 4 Piece Full Size, L.O.L. Surprise	1	39.99	39.99
Utopia Bedding Gusseted Pillow (2-Pack) Premium Quality Bed Pillows - Side Back Sleepers - Blue Gusset - Queen - 18 x 26 Inches	1	39.08	39.08

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Credit Card*	Transaction Date	Transaction Description	Amount
1688	05/29/19	AMZN Mktp us*MN7X157NO Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	9.60
1688	05/29/19	AMZN MKTP US'MN7XQ3710 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	43.82
1688	06/01/19	AMZN MKTP US*MN9XJ4UPO AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	75.18

Per Amazon

Description per Support	Quantity	Price	Total
Utopia Bedding Gusseted Quilted Pillow (2-Pack) Premium Quality Bed Pillows - Blue Gusset - King - 18 x 36 Inches	1	26.99	26.99
WaxonWare Stainless Steel Iridescent Kitchen Tools and Flatware (25-Piece Set) Complete Utensil & Silverware Cutlery Set Bundle Forks, Knives, Spoons, Spatula, Ladle, Turner & More Rainbow PVD Coated	1	49.99	49.99
Wismart 72 Capacity Heavy Duty CD DVD Blu-ray Media Case Storage Holder Organizer Wallet (Peachblow)	1	11.99	11.99
Tax			16.58
Discount			(1.20)
			<u>253.43</u>
UPD LOL Dominoes Tin, Multicolor	1	8.97	8.97
Tax			0.63
			<u>9.60</u>
Gibson Elite Soho Lounge Square Dinnerware Set, Service for Four (16pcs), Matte Black	1	40.95	40.95
Tax			2.87
			<u>43.82</u>
Bedsure Fleece Blanket Throw Size Teal Lightweight Super Soft Cozy Luxury Bed Blanket Microfiber	4	14.99	59.96

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	06/06/19	AMAZON.COM*M66HV14XO AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	223.63
1670	06/07/19	AMAZON.COM*M63QH9161 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	152.97
1688	06/13/19	Amazon.com*M647Z11U0 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109	128.39
1688	06/13/19	AMZN MKTP US*M62UH8QK1 MCC: 5942 MERCHANT ZIP: 98109	64.25

Per Amazon

Description per Support	Quantity	Price	Total
KitchenAid Classic Kitchen Shears with Soft Grip Handles, Aqua Sky, 8.85-Inch - KC351OHAQA	1	10.30	10.30
Tax			4.92
			<u>75.18</u>
Weber, Blue 51080001 Q1200 Liquid Propane Grill	1	209.00	209.00
Tax			14.63
			<u>223.63</u>
Weber 6415 Small, Silver	1	6.99	6.99
Weber 6557 Q Portable Cart, 28.2" x 21" x 25", Black	1	79.99	79.99
Weber 6558 Griddle for Q1000 Series Grill,Black	1	39.99	39.99
Weber 7110 Bonnet Cover Q1000/100	1	15.99	15.99
Tax			10.01
			<u>152.97</u>
Magna-Tiles Clear Colors 100 Piece Set	1	119.99	119.99
Tax			8.40
			<u>128.39</u>
New SAEJ1171 Certified Marine Starter for Mercruiser Inboard 3.0 4.3 5.0 5.7 6.2 L	1	60.05	60.05
Tax			4.20
			<u>64.25</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1688	06/17/19	Amazon.com*M63N75832 MCC: 5942 MERCHANT ZIP: 98109	521.60
1688	06/18/19	AMZN MKTP US MCC: 5942 MERCHANT ZIP: 98109	(64.25)
1670	07/12/19	AMZN MKTP us·MH90P8G50 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	50.36

Per Amazon

Description per Support	Quantity	Price	Total
Sumitomo Encounter AT 255/65R17 110T (tire)	1	487.48	487.48
Tax			34.12
			<u>521.60</u>
Return of New SAEJ1171 Certified Marine Starter for Mercruiser Inboard 3.0 4.3 5.0 5.7 6.2 L	1	(60.05)	(60.05)
Tax			(4.20)
			<u>(64.25)</u>
19-Pack Union Hard Hat, Tool Chest, Lunch Box Stickers Proudly MADE IN USA! 100% Vinyl Funny decals Construction, Electrician, Oilfield, Military, Fire Crew, Mechanic Display your American Flag!	1	11.99	11.99
Hard Hat Pencil Holder Adhesive Clip Tool with tons of uses 3 PACK BLACK	1	8.25	8.25
Hard Hat Stickers Big 50 PCS, Funny Sticker for Tool Box Helmet Hardhat, Gifts for Adult Essential Worker Welder Construction Union Military Oilfield Electrician, MAGA American Patriotic Vinyl Decals	1	8.99	8.99
Holmes HBF2001DP-BM 20-Inch Box Fan, Black	1	17.83	17.83
Tax			3.30
			<u>50.36</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	07/12/19	AMZN Mktp US'MH1V026N1 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	28.88
1670	07/13/19	AMZN Mktp US*MH2LP8SJ1 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	25.67
1670	07/15/19	AMZN Mktp US'MH12D9MNO Amzn.comlbill WA MCC: 5942 MERCHANT ZIP: 98109	33.92
1670	07/18/19	AMZN Mktp US*MHOPOW01 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	34.05

Per Amazon

Description per Support	Quantity	Price	Total
Vydoqo Headset, Sports Earphones w/Mic, Headsets with Built-in Mic Portable Charging Case	1	88.00	88.00
Tax			1.89
Discount			(61.01)
			<u>28.88</u>
Caracilia Women's UV Sun Protection Long Sleeve Hooded Rash Guard Wetsuit Swimsuit Top	1	23.99	23.99
Tax			1.68
			<u>25.67</u>
Speedo Women's Hooded Aquatic Fitness Robe and Cover-Up, with Full Front Zip	1	31.70	31.70
Tax			2.22
			<u>33.92</u>
Book - Redacted	1	6.99	6.99
Book - Redacted	1	10.00	10.00
3 Pack of 8 Crayola Dry-Erase Crayons bundled by Maven Gifts	1	14.83	14.83
Tax			2.23
			<u>34.05</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	08/09/19	AMZN Mktp us·MA1GA2122 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	29.74
1670	09/20/19	AMZN Mktp US*G440Y64U3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	54.48
1670	09/24/19	AMZN Mktp US*L05DV12A3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	71.14

Per Amazon

Description per Support	Quantity	Price	Total
Custom Gender Reveal Photo Booth Frame - Sizes 36x24, 48x36; Basketball Baby Shower Photo Booth, Handmade Decor, He or She Photo Booth Prop Selfie Frame, Baby Shower Boy or Girl	1	17.99	17.99
Tax			1.26
Shipping			10.49
			<u>29.74</u>
LifeBolt Silicone Code Band with Electrical Wiring Color Codes reference	1	5.95	5.95
PETPAL Dog & Cat Professional Full Grooming Set with Low Noise Pet Clipper 5 Adjustable Speeds Rechargeable Cordless Trimmer with Rechargeable Nail Grinder Grooming Glove Comb Guides Scissors	1	29.99	29.99
Swanson TL043M 9-Inch Savage Magnetic Torpedo Level	1	14.97	14.97
Tax			3.57
			<u>54.48</u>
Autoround Wheel Hub and Bearing Assembly 513288	1	69.99	69.99
Tax			4.65
Discount			(3.50)
			<u>71.14</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	10/12/19	AMZN Mklp US*4U8A39SZ3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	9.99
1670	10/13/19	AMZN Mklp US*T67L41 R03 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	209.27
1670	10/17/19	AMAZON.COM 2N1Q350Z3 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	87.70

Per Amazon

Description per Support	Quantity	Price	Total
Boob Tape and 2 Pcs Petal Backless Nipple Cover Set, Breathable Breast Lift Tape Athletic Tape with Silicone Breast Petals Reusable Adhesive Bra for A-E Cup Large Breast	1	9.99	9.99
			9.99
Book - Redacted	1	13.35	13.35
Baby Bottle Opener Wedding Favors for Guests Bottle Opener Baby Shower Return Gifts for Guest Supplies With Exquisite Gift Box Packaging By Lamoutor (24PCS Pink)	1	34.99	34.99
L.O.L. Surprise! 2-in-1 Glamper Fashion Camper with 55+ Surprises	1	99.88	99.88
LOL Surprise OOTD Dolls Outfit Of The Day Winter Disco 25+ Surprises Gift Set For Girl Kids Fashion and Fun Outfit Shoes And Accessories Great Christmas LOL Advent Calendar For Kids Ages 6+	1	29.88	29.88
Monopoly Game: L.O.L. Surprise! Edition Board Game for Kids Ages 8 and Up	1	17.49	17.49
Tax			13.68
			209.27
Federal Formoza FD2 All-Season Tire - 245/40R19 98W	1	81.96	81.96
Tax			5.74
			87.70

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	11/03/19	AMZN MKTP US0 XK2X67XM3 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	30.48
1670	11/04/19	AMZN Mktp US*C88U319Z3 Amzn.comlbill WA MCC: 5942 MERCHANT ZIP: 98109	24.56
1670	11/04/19	AMZN MKTP US*IR71 H2H03 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	46.84
1670	11/04/19	AMZN MKTP US*OT6A187A3 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	161.44

Per Amazon

Description per Support	Quantity	Price	Total
Jekeno Sunflower Blanket Soft Warm Print Throw Blanket Lightweight for Kids Adults Women Gift 50"x60"	1	29.99	29.99
Tax			1.99
Discount			(1.50)
			<u>30.48</u>
Milwaukee Fleece Lined Knit Hat	1	22.95	22.95
Tax			1.61
			<u>24.56</u>
Newborn Baby Girl Floral Bodysuit+Headband 2pcs Summer Flare Sleeve Fashion Jumpsuit 0-24Months	1	11.99	11.99
The Elf on the Shelf Claus Couture Merry Mermaid	1	9.95	9.95
Willow Tree Two Together, Sculpted Hand-Painted Figure	1	21.95	21.95
Tax			3.07
Discount			(0.12)
			<u>46.84</u>
L.O.L. Surprise Amazing Surprise with 14 Dolls, 70+ Surprises & 2 Playset	1	119.00	119.00
Baby GUND My Little Gym Bag Stuffed Plush Playset	1	17.90	17.90

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	11/05/19	AMAZON.COM US*KW6SY2263 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	145.24
1670	11/06/19	AMZN Mktp US*NA2FC2LS3 Amzn.comlbill WA MCC: 5942 MERCHANT ZIP: 98109	80.24
1688	11/12/19	AMZN MKTP US*L89F32UJ3 AMAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	74.34
1688	11/19/19	AMZN MKTP US*PF0ZL2KN3 AMAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	6.99

Per Amazon

Description per Support	Quantity	Price	Total
L.O.L. Surprise Lils Winter Disco Series with 5 Surprises (2-Pack)	1	13.98	13.98
Tax			10.56
			<u>161.44</u>
Travelstar UN33 All-Season Tire - 235/50R18 97W	1	135.74	135.74
Tax			9.50
			<u>145.24</u>
Fujifilm Instax Mini 9 Instant Camera - Smokey White, Polaroid Instant Mini Film, Fujifilm Instax Groovy Camera Case - White and Fujifilm INSTAX Wallet Album Yellow	1	74.99	74.99
Tax			5.25
			<u>80.24</u>
InstallerParts 37"-65" TV Corner Mount – Swivel/Tilt – 20" Dual Extension Arm – Heavy Duty LCD LED TV Monitor Flat Panel Screen, HDMI Cable	1	69.48	69.48
Tax			4.86
			<u>74.34</u>
Book - Redacted	1	6.53	6.53
Tax			0.46
			<u>6.99</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1688	11/20/19	AMAZON.COM*2Q98E8UY3 MCC: 5942 MERCHANT ZIP: 89109	42.32
1688	11/20/19	Amazon.com*6J8NO3UZ3 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109	36.24
1688	11/20/19	Amazon.com*B016O9Z13 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109	10.25
1688	11/20/19	AMAZON.COM*IW7N93UE3 AMZNAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	69.77

Per Amazon

Description per Support	Quantity	Price	Total
Scott Essential Professional Bulk Toilet Paper for Business (04460), Individually Wrapped Standard Rolls, 2-PLY, White, 80 Rolls / Case, 550 Sheets / Roll	1	41.63	41.63
Tax			2.77
Discount			(2.08)
			<u>42.32</u>
Pacific Blue Select 2-Ply Perforated Paper Towel Rolls by GP PRO (Georgia-Pacific), 27385, 85 Sheets Per Roll, 30 Rolls Per Case	1	33.87	33.87
Tax			2.37
			<u>36.24</u>
Ziploc Slider Storage Bags with New Power Shield Technology, Gallon, 32 Count (Pack of 3), (96 Total Bags)	1	9.58	9.58
Tax			0.67
			<u>10.25</u>
Angel Line Mason barstools, Gray	1	65.21	65.21
Tax			4.56
			<u>69.77</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1688	11/20/19	AMZN MKTP US*FV6NT6Q23 AMAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	28.23
1688	11/22/19	AMAZON.COM*W61RU71K3 AMZNAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	25.63
1688	11/24/19	AMZN MKTP US*XT7UJ26O3 AMAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	34.71
1688	11/27/19	AMZN MKTP US*DF8KD1W13 AMAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	22.25

Per Amazon

Description per Support	Quantity	Price	Total
Blankets and Beyond Nunu Security Blanket (Pink Rainbow Cloud)	1	26.38	26.38
Tax			1.85
			<u>28.23</u>
Book - Redacted	1	5.00	5.00
Mary Meyer Baby Lily Llama Character Blanket 13"x13"	1	18.95	18.95
Tax			1.68
			<u>25.63</u>
Mary Meyer WubbaNub Infant Pacifier ~ Lily Llama	1	17.49	17.49
Nookums Paci-Plushies Shakies - Pacifier Holder and Rattle (2 in 1)- Adapts to Name Brand Pacifiers, Suitable for All Ages, Plush Toy Includes Detachable Pacifier (Fox)	1	14.95	14.95
Tax			2.27
			<u>34.71</u>
Adika W8 Compatible for I-Phone Stand and Wall Mount for i-Phone Holder Stand, Charging Holder Compatible with i-Phone, Smart Phone and Mini Tablet	1	8.99	8.99
SHARLEN iPhone Charger Cable (5 Pack, 3FT/6FT/10FT) - MFi Certified - Fast iPhone Charging Cable Long Cord Compatible iPhone XS/Max/XR/X/8/8 Plus/7/7 Plus/6/6 Plus/6S/6S Plus More (White)	1	11.80	11.80
Tax			1.46
			<u>22.25</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1688	11/27/19	AMZN MKTP US*E99HR1CS3 AMAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	9.62
1688	11/28/19	AMAZON.COM*BP18QQR63 AMZNAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	149.79
1670	12/04/19	AMZN MKTP us·771W99F23AMAMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	33.75
1670	12/05/19	AMZN Mktp us•oDOC42JD3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	42.36

Per Amazon

Description per Support	Quantity	Price	Total
Upgraded Aluminum Cell Phone Stand, OMOTON C1 Durable Cellphone Dock with Protective Pads, Smart Stand Designed for iPhone 11 Pro Max XR XS 8 Plus 7 SE, iPad Mini, Android Phones,Grey	1	8.99	8.99
Tax			0.63
			<u>9.62</u>
L.O.L. Surprise! Winter Disco Chalet Wooden Doll House with Exclusive Family & 95+ Surprises, Multicolor	1	139.99	139.99
Tax			9.80
			<u>149.79</u>
DVD - Redacted	1	16.59	16.59
Westman Works Teacher Gift Basil Plant Pot Set Thank You for Helping Me Grow Wooden Cube, 3 inch	1	14.95	14.95
Tax			2.21
			<u>33.75</u>
Apfity Magnetic Alphabet Tracing Board, ABC Magnetic Letter Board, Magnets Tablet Drawing Board Preschool Learning Toys for Kids	1	24.99	24.99
Magnatab Kid O 0-9 Learn Your Numbers	1	14.60	14.60
Tax			2.77
			<u>42.36</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	12/08/19	AMAZON.COM·A091E7CL3 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	21.39
1670	12/10/19	AMZN Mktp US.436BX4043 Amzo.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	7.10
1670	12/10/19	AMZN Mktp us· R95M33A13 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	41.09
1670	12/10/19	AMZN Mktp us·NX6428G13 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	42.76
1670	12/11/19	AMZN Mktp us·FX6RB3PX3 Amzn.com/bill WA MCC: 5942 MtRCHANT ZIP: 98109	36.98

Per Amazon

Description per Support	Quantity	Price	Total
Womens Childcare Appreciation Funny Daycare Provider Gift V-Neck T-Shirt	1	19.99	19.99
Tax			1.40
			<u>21.39</u>
Pirate Brands Booty Cheese Puffs, Healthy Kids Snacks, Real Aged White Cheddar (1 Ounce) Individually Sized Bags (Pack of 12)	1	8.88	8.88
Discount			(1.78)
			<u>7.10</u>
Milwaukee 49-24-2371 M18 Power Source	1	38.40	38.40
Tax			2.69
			<u>41.09</u>
Gifts for Men/Women, Stainless Steel Manicure Set with PU leather case, Personal care tool (brown)	1	19.99	19.99
YouNique Designs Donald Trump Grandma Mug, 11 Ounces, Grandma Birthday Coffee Cup from Grandchildren	1	19.97	19.97
Tax			2.80
			<u>42.76</u>
BEAR Real Fruit Snack Rolls - Gluten Free, Vegan, and Non-GMO - Strawberry – 12 Pack (2 Rolls Per Pack) - Healthy School And Lunch Snacks For Kids And Adults	1	10.79	10.79

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	12/12/19	AMAZON.COM.YVOV40FS3 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	38.92
1670	12/12/19	AMZN Mktp us•YQ85F6FJ3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	50.27

Per Amazon

Description per Support	Quantity	Price	Total
Medleys, Assorted Fruit Snacks, Gluten Free	1	5.88	5.88
MESSY MONKEYS Baked Snack Apple & Cinnamon, 10 Bags	1	6.99	6.99
NUT-rition Men's Health Recommended Mix (7 Packets)	1	5.18	5.18
Pepperidge Farm Goldfish Cheddar Crackers, 1.5 oz. Snack Packs, 30-count Multi-pack Box	1	9.98	9.98
Tax			0.37
Discount			(2.21)
			<u>36.98</u>
REVLON One-Step Hair Dryer And Volumizer Hot Air Brush, Black, Packaging May Vary	1	36.37	36.37
Tax			2.55
			<u>38.92</u>
Foam Seal Tape-3 Rolls, 1/2 Inch Wide X 1/8 Inch Thick High Density Foam Strip Self Adhesive Neoprene Rubber Door Weather Stripping Insulation Foam Window Seal Total 50 Feet Long (16.5ft x 3 Rolls)	1	11.99	11.99
ROADFAR 315MHz Programmed Tire Pressure Monitoring System Sensor (TPMS) 13598771 13598772 13586335 Sets of 4	1	34.99	34.99
Tax			3.29
			<u>50.27</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	12/27/19	AMZN Mklp us·oG86R6ZA3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	21.39
1670	12/29/19	Amazon.com*B22112U33 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	7.63
1670	12/29/19	AMZN Mklp us·B25VM5YN3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	8.55
1670	12/29/19	AMZN Mktp US'991 KF6X93 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	22.46

Per Amazon

Description per Support	Quantity	Price	Total
Qualtry - Personalized Mini Wood Cutting Boards (Browning Design)- Perfect Gifts For Weddings, Bridal Showers, and Housewarmings - (5 x 11 Bamboo Paddle Shaped)	1	21.99	21.99
Tax			1.40
Discount			(2.00)
			<u>21.39</u>
Book - Redacted	1	7.13	7.13
Tax			0.50
			<u>7.63</u>
Book - Redacted	1	7.99	7.99
Tax			0.56
			<u>8.55</u>
craftstring String Art Kit for Kids and Adults, All-in-One, DIY 2 Large String Art Canvases-Harry Potter and Owl Edition	1	20.99	20.99
Tax			1.47
			<u>22.46</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	12/29/19	AMZN Mktp US*991 KF6X93 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	14.97
1670	12/30/19	AMZN Mldp US*RP21 P7KF3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	35.85
1670	12/31/19	AMZN Mktp US"R71FZ6CP3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	10.69
1670	12/31/19	AMZN Mktp US*AK7FQ8JM3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	40.64

Per Amazon

Description per Support	Quantity	Price	Total
Feather Pens Writing Quill Pen with Ink set-Owl Feather Calligraphy Pen Set for Kids Beginners	1	13.99	13.99
Tax			0.98
			<u>14.97</u>
Personalized Gift for Women Birthstone Necklace for Mothers Initial Necklace for Women Gifts for Her Birthstone Jewelry Family Tree Necklace Grandmother Gift Christmas Gift Birthday Gift - BSON-L-D	1	33.50	33.50
Tax			2.35
			<u>35.85</u>
Kisseason Best Family Ever Gift Bracelet for Women Mantra Jewelry	1	9.99	9.99
Tax			0.70
			<u>10.69</u>
Mini Arcade Game Machine RHAC01 156 Classic Handheld Games Portable Machine for Kids&Adults with 2.8" Eye-Protected Colorful Screen&Rechargeable Battery Golden Security	1	39.98	39.98
Tax			2.66
Discount			(2.00)
			<u>40.64</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	01/02/20	AMZN Mktp us·BU3SD2NA3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	10.69
1670	01/28/20	AMZN Mktp us·HB8N60LJ3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	232.92

Per Amazon

Description per Support	Quantity	Price	Total
Fintie Sunglasses Case with Carabiner, Hard EVA Shockproof Sport Glasses Case Travel Zipper Eyeglasses Carry Case	1	9.99	9.99
Tax			0.70
			<u>10.69</u>
Book - Redacted	1	5.70	5.70
Adore 13" Boone The Whitetail Deer Plush Stuffed Animal Walltoy Wall Mount	1	19.99	19.99
Bagilaanoe Infant Baby Boys Dress Shirt Bodysuit Formal Short Sleeve Rompers One Piece Outfits Gentlemen Clothes 3-24M	1	12.99	12.99
Fox Baby Changing Pad Cover	1	23.21	23.21
Hudson Baby Unisex Cotton Bodysuits	1	10.52	10.52
Infantino 4-in-1 Highchair - Space-Saving, Multi-Stage Booster and Toddler Chair with Multi-use Meal mat and Dishwasher-Safe Tray, in a Fox-Themed Design	1	90.79	90.79
Infantino Cuddle Up Carrier - Ergonomic Fox-Themed face-in Front Carry and Back Carry with Removable Character Hood for Infants and Toddlers 12-40 lbs	1	37.87	37.87
Itzy Ritzy Silicone Teething Mitt – Soothing Infant Teething Mitten with Adjustable Strap, Crinkle Sound and Textured Silicone to Soothe Sore and Swollen Gums, Fox	1	8.99	8.99

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	02/18/20	AMZN Mktp US'KL5X64TT3 Amzn.combill WA MCC: 5942 MERCHANT ZIP: 98109	93.74
1670	02/19/20	AMAZON.COM'F20131E23 AMZN AMZN.COMIBILL WA MCC: 5942 MERCHANT ZIP: 98109	51.35
1670	02/19/20	AMZN Mktp US'R78KD2G43 Amzn.combill WA MCC: 5942 MERCHANT ZIP: 98109	171.90

Per Amazon

Description per Support	Quantity	Price	Total
Skip Hop Baby Musical Toys: Explore & More Egg Shaker Trio, 3 Pieces	1	9.99	9.99
Tax			15.24
Discount			(2.37)
			<u>232.92</u>
Detroit Axle - Front or Rear Wheel Bearing and Wheel Hub Assembly 513288 Replacement for Chevy Impala Malibu Equinox Buick Lacrosse Regal Allure Cadillac CTS XTS GMC Terrain Saab 9-5 - 2pc Set	1	87.61	87.61
Tax			6.13
			<u>93.74</u>
Carhartt Men's Midweight Sleeve Logo Hooded Sweatshirt (Regular and Big & Tall Sizes)	1	47.99	47.99
Tax			3.36
			<u>51.35</u>
Anagram International 2816201 Disney Frozen Shape Balloon Pack, 31"	1	6.21	6.21
B-COOL White Sequins Tablecloth Christmas 60x102 inches Seamless Reversible Sequin Fabric Sequin Fabric for Table Overlays Wedding Thanksgiving Family Gathering	1	19.97	19.97

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Per Credit Card Statement

Credit Card*	Transaction Date	Transaction Description	Amount
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Per Amazon

Description per Support	Quantity	Price	Total
Candy Buffet Store - Light Blue Rock Candy Crystal Sticks Pack of 12 Cotton Candy Flavored Great Tasting Blue Candy, Great for Frozen Parties, Elsa Decorations, Baby Showers, and Candy Buffets!!	2	13.45	26.90
FECEDY 2pcs 3ft x 8.3ft Light Blue Metallic Tinsel Foil Fringe Curtains Photo Booth Props for Birthday Wedding Engagement Bridal Shower Baby Shower Bachelorette Holiday Celebration Party Decorations	1	8.98	8.98
Frozen's Elsa The Snow Queen Airwalker Birthday Balloons Decoration - 57" Inches	1	16.81	16.81
FUERMOR Blue Backdrop 5x7ft Glitter Photography Booth Photo Background Props for Birthday Wedding Makeup Videos Shooting FUTJ005	1	20.99	20.99
Lifely Nutrition Advanced BHB Keto Diet Supplement - Achieve Ultra Fast Weight Loss and Burn Fat - Exogenous Ketones BHB Supplement - Manage Cravings and Boost Energy	1	21.55	21.55
Peachtree Playthings Frozen Elsa Coin Bank	1	9.46	9.46
Sky Blue Paper Garland Circle Dots Hanging Happy Birthday Baby Boy Shower Wedding Party Decoration, 2 inch, 26 feet in Total	1	7.80	7.80
Ticiaga 7pcs Frozen Honeycomb Centerpieces, Table Topper for Girls Birthday Party Decoration, Double Sided Cake Topper Princess Theme Party Supplies for Kids, Photo Booth Props Mix of Elsa, Anna, Olaf	1	14.99	14.99

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1670	02/19/20	AMZN Mktp USVA64K1BU3 Amzn.combill WA MCC: 5942 MERCHANT ZIP: 98109	70.17
1688	02/21/20	AMZN Mktp US*1L07M7AS3 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 89109	143.49
1670	02/24/20	AMZN Mktp usAS2HOOLZ3 Amzn.combill WA MCC: 5942 MERCHANT ZIP: 98109	22.26

Per Amazon

Description per Support	Quantity	Price	Total
Wasiwax 3.25in (8.3cm) Large Ultra Sparkle Frozen Blue Glitter Birthday Number 4 Candle - Cake Topper - Choose Other Numbers 0-9 and Colours from Our Range - Nr4	1	6.99	6.99
Tax			11.25
			<u>171.90</u>
Sequin Curtains 2 Panels White Iridescent 2FTx8FT Sequin Photo Backdrop Sequin Backdrop Fabric Background	1	45.60	45.60
B-COOL 60X102 Inch Rectangle Silver Sequin Tablecloth Sequin Table Linens Glitter Tablecloth Wedding Sequin Tablecloth for Christmas	1	19.97	19.97
Tax			4.60
			<u>70.17</u>
Milwaukee 2780-20 M18 Fuel 4-1/2"/5" Pad, Bare (<i>power tool</i>)	1	134.10	134.10
Tax			9.39
			<u>143.49</u>
Disney Frozen 2 Anna & Kristoff Dolls Proposal Gift Set, Comes with Ring & Ring Box! Features Authentic Film Details & Design - For Ages 3+	1	20.80	20.80
Tax			1.46
			<u>22.26</u>

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1688	03/02/20	AMAZON.COM*UT4KN9MJ3 AMZNAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	126.35
1688	03/03/20	AMZN Mktp US*VR3SS7N23 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109	247.46

Per Amazon

Description per Support	Quantity	Price	Total
RiverRidge 02-144 Corner Cabinet, White	1	118.08	118.08
Tax			8.27
			<u>126.35</u>
Video Games - Redacted	1	28.99	28.99
Book - Redacted	1	9.99	9.99
Video Games - Redacted	1	19.99	19.99
"Aqua Ombre" 7 foot Adjustable Handmade Felt Ball Garland by Sheep Farm Felt- Pom Pom Garland. 1 inch balls.	1	19.95	19.95
Fisher-Price Disney Toy Story 4, 7 Friends Pack by Little People	1	14.99	14.99
Klein Tools 32581 Precision Screwdriver Set, 4-in-1	2	8.68	17.36
Klein Tools 56005 Fish Tape, 25-Foot Steel Fish Tape, 1/4-Inch, Plastic Tip, Etched for Measuring, Updated Model Cat. No. 56335 Available	1	12.91	12.91
L.O.L. Surprise! Furniture Ice Cream Pop-Up with Bon & 10+ Surprises	1	14.97	14.97
L.O.L. Surprise! Furniture Road Trip with Can Do Baby & 10+ Surprises	1	14.97	14.97
L.O.L. Surprise! Lights Glitter Doll with 8 Surprises Including Black Light Surprises	1	10.88	10.88
LOL Surprise Car-Pool Coupe with Exclusive Doll, Surprise Pool & Dance Floor with Magic Light Party, Multicolor	1	29.88	29.88
Milwaukee 48-32-2350 SHOCKWAVE Conduit Reaming Bit Holder 1/2in, 3/4in & 1in EMT	1	19.95	19.95

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	03/03/20	AMZN Mktp US*T57Xl3113 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	7.06
1670	03/04/20	AMZN Mktp US*ND99F6W63 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	19.66
1670	03/05/20	AMZN Mktp US"UA9B27MF3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	16.04
1670	03/07/20	Amazon.com .. KW1815QY3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	38.25

Per Amazon

Description per Support	Quantity	Price	Total
WDF 360 Silver Plastic Silverware- Disposable Silver Glitter Plastic Cutlery - Plastic Flatware including: 120 Silver Forks, 120 Silver Spoons, 120 Silver Knives	1	18.99	18.99
Tax			16.20
Discount			(2.56)
			<u>247.46</u>
Snowflake Cupcake Rings - Set of 24	1	6.60	6.60
Tax			0.46
			<u>7.06</u>
Book - Redacted	1	18.38	18.38
Tax			1.28
			<u>19.66</u>
Carrying Case for Nintendo Switch with 2 Pack Screen Protector, iVoler Protective Portable Hard Shell Pouch Carrying Travel Game Bag for Nintendo Switch Console Accessories Holds 20 Game Cartridge	1	14.99	14.99
Tax			1.05
			<u>16.04</u>
365 Everyday Value, PB&J Bites, 5 oz	5	2.99	14.95
Jack Link's Beef Jerky 5 Count Multipack, Original, 5, 0.625 oz. Bags	2	5.82	11.64

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	03/09/20	AMAZON.COM"Y73F96E33 AMZN AMZN.COM/Bill WA MCC: 5942 MERCHANT ZIP: 98109	44.76

Per Amazon

Description per Support	Quantity	Price	Total
Old Wisconsin Turkey Sausage Snack Sticks, Naturally Smoked, Ready to Eat, High Protein, Low Carb, Keto, Gluten Free, 6 Ounce Resealable Package	1	2.99	2.99
Quaker Kids Organic Whole Grain Bars, Strawberry, 5 - 1.05oz Bars	1	4.49	4.49
Slim Jim Bacon Jerky, Hickory Smoked Flavor, 2.75 Oz. Bag	1	3.99	3.99
Snyder's of Hanover Pretzels Variety 100 Calorie Pack, 22 Count	1	6.53	6.53
Shipping			5.99
Discount			(12.33)
			<u>38.25</u>
L.O.L. Surprise! Bubbly Surprise (Pink) with Exclusive Doll & Pet	1	24.88	24.88
Wonder Forge Disney Princess Enchanted Cupcake Party Game For Girls & Boys Age 3 & Up - A Fun & Fast Matching Party Game You Can Play Over & Over (1088)	1	16.95	16.95
Tax			2.93
			<u>44.76</u>

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1670	03/09/20	Amazon.com*MV5UA6B03 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	25.11
1670	03/09/20	AMZN Mktp us·W99AT4US3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	32.09
1670	03/10/20	Amazon.com"AS7U29WE3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	16.04
1670	03/10/20	AMZN Mktp US"UF15Y5QN3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	9.61

Per Amazon

Description per Support	Quantity	Price	Total
Baby Alive, Baby Shark Blonde Hair Doll, with Tail & Hood, Inspired by Hit Song & Dance, Waterplay Toy for Kids Ages 3 Years Old & Up (Amazon Exclusive), Pink	1	23.47	23.47
Tax			1.64
			<u>25.11</u>
Miraculous 7.5-Inch Cataclysm Cat Noir Action Doll	1	29.99	29.99
Tax			2.10
			<u>32.09</u>
Hallmark All Occasion Reversible Wrapping Paper Bundle - Pastel & Metallic Celebrate (3-Pack: 75 sq. ft. ttl.) for Mother's Day, Weddings, Birthdays, Baby Showers, Bridal Showers or Any Occasion	1	14.99	14.99
Tax			1.05
			<u>16.04</u>
Barbie Fairytale Ballerina Doll, Pink	1	8.98	8.98
Tax			0.63
			<u>9.61</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	03/10/20	AMZN Mktp US*1J8NB50T3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	28.34
1670	03/10/20	AMZN Mktp US*7N36166D3 Amzn.combill WA MCC: 5942 MERCHANT ZIP: 98109	54.50
1670	03/11/20	Amazon.com•1v48B2BW3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	24.74
1670	03/11/20	AMZN Mktp us•E08QC58P3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	39.45

Per Amazon

Description per Support	Quantity	Price	Total
OCCASIONS Bling Wedding Cake Stand (Holds 150 lbs) Cupcake Base, Decorative Centerpiece for Parties (14" Round, Silver)	1	26.49	26.49
Tax			1.85
			<u>28.34</u>
YETI Harbour Pink Jr Bottle, 1 EA	1	29.99	29.99
Book - Redacted	1	4.99	4.99
Miraculous Ladybug Light Wheel Action Deluxe Doll	1	15.95	15.95
Tax			3.57
			<u>54.50</u>
HERSHEY'S KISSES Blue Foils Milk Chocolate Candy, Bulk, 66.7 Oz., Bag (400 Pieces)	1	23.12	23.12
Tax			1.62
			<u>24.74</u>
L.O.L. Surprise! Lights Glitter Doll with 8 Surprises Including Black Light Surprises	1	10.99	10.99
L.O.L. Surprise! Lights Pets with Real Hair & 9 Surprises including Black Light Surprises	1	12.89	12.89
ThxToms LED Flashlights Gloves, Men/Women Tool Gadgets Gifts for Handyman, Fishing, Repair, 1 Pair	1	12.99	12.99
Tax			2.58
			<u>39.45</u>

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1670	03/12/20	AMZN Mktp US"X49AB1TV3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	10.69
1670	03/13/20	Amazon.com*C212N2BA3 Amzn.comfbill WA MCC: 5942 MERCHANT ZIP: 98109	54.10

Per Amazon

Description per Support	Quantity	Price	Total
L.O.L. Surprise! Spring Bling Limited Edition Doll with 7 Surprises, Multicolor, Model:570417	1	9.99	9.99
Tax			0.70
			<u>10.69</u>
Classic Almond Butter Squeeze Packs, Only Two Ingredients, Gluten-Free, Non-GMO, Keto-Friendly Responsibly Sourced	1	6.60	6.60
Jack Links Beef Steak Bites On-the-Go Poppable Meat Snack, Made with 100% Beef, 100 Calories and Original 12 Ounce (Pack of 8)	1	12.00	12.00
Jack Link's Beef Sticks, Original, 0.92 Ounce (20 Count) - Great Protein Snack, Meat Stick with 5g of Protein, Made with 100% Premium Beef, No Added MSG	1	12.99	12.99
PLANTERS Deluxe Lightly Salted Whole Cashews, 18.25 oz. Resealable Canister - Lightly Salted Cashews & Lightly Salted Nuts - Nutrient Dense Snacks for Adults & Kids - Vegan Snacks, Kosher	1	8.58	8.58
Propel, Strawberry Lemonade, Zero Calorie Sports Drinking Water with Electrolytes and Vitamins C&E, 16.9 Fl Oz (12 Count)	1	6.99	6.99
Wonderful Pistachios, Roasted and Salted	1	6.94	6.94
			<u>54.10</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1670	03/24/20	AMZN MKTP us·M59SD71Y3 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	10.82
1670	03/26/20	AMZN MKTP US"IM7AN2533 AM AMZN.COM/Bill WA MCC: 5942 MERCHANT ZIP: 98109	11.75
1670	03/28/20	AMZN MKTP US"U48379U13 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	5.34
1670	04/03/20	Amazon.com"K73119GX3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	233.25

Per Amazon

Description per Support	Quantity	Price	Total
Melissa & Doug DYO Butterfly Box	1	5.12	5.12
Melissa & Doug Make-a-Meal Sticker Pad	1	4.99	4.99
Tax			0.71
			<u>10.82</u>
(Horse & Pet) and Free Mini Scratch Art from Little Folks	1	5.99	5.99
Melissa & Doug Scissor Skills Activity Pad	1	4.99	4.99
Tax			0.77
			<u>11.75</u>
Melissa & Doug Butterfly Magnets	1	4.99	4.99
Tax			0.35
			<u>5.34</u>
Safavieh Safavieh Kids Shag Collection SGK569A Rainbow Trellis 2-inch Thick Area Rug, 8' 6" x 12', Ivory/Multi	1	217.99	217.99
Tax			15.26
			<u>233.25</u>

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Improper Amazon Purchases
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Per Credit Card Statement

Credit Card*	Transaction Date	Transaction Description	Amount
1670	04/05/20	AMAZON.COM'M01084K53 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	20.05
1670	04/06/20	AMZN Mktp us•gpaSH5763 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	9.62
1670	04/07/20	AMZN Mk1p US'AQ50865G3 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	5.91
1670	04/07/20	AMZN MKTP US"IL3RJ8LK3 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	16.04

Per Amazon

Description per Support	Quantity	Price	Total
Fisher-Price Nickelodeon Butterbean's Café Fairy Friends Figure Pack	1	19.99	19.99
Tax			1.31
Discount			(1.25)
			<u>20.05</u>
Newest Universal Remote Control for All Samsung TV Replacement for All LCD LED HDTV 3D Smart Samsung TV Remote	1	8.99	8.99
Tax			0.63
			<u>9.62</u>
The Hillman Group 851975 3-1/2" Residential Door Hinge Pin Only - Satin Brass Finish 2-Pack	1	5.52	5.52
Tax			0.39
			<u>5.91</u>
Total Mount Universal Remote Holders (Quantity 2 - Two Remotes per Holder - White)	1	14.99	14.99
Tax			1.05
			<u>16.04</u>

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Credit Card*	Transaction Date	Transaction Description	Amount
1662	04/07/20	AMZN Mktp US*5Z4X08923 Amzn.com/blll WA MCC: 5942 MERCHANT ZIP: 98109	31.02
1688	04/08/20	Amazon.com US*PE6O88GP3 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109	600.00
1670	04/08/20	AMZN MKtp u:r3ZOR71Xfi3 Amzn.com/bi/1 WA MCC: 5942 MERCHANT ZIP: 98109	14.38
1662	04/09/20	AMAZON.COM*MF9S26I33 AMZNAMZN.COM/BILLWA MCC: MERCHANT ZIP:	1,314.93
1670	04/11/20	AMZN Mklp US'2F3Y51T83 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	5.87

Per Amazon

Description per Support	Quantity	Price	Total
Orino Cotton Rope Small Storage Baskets Soft Durable Laundry Baskets Nursery Hamper Organizer for Kids' Toys Home Decor Blanket Basket Nursery Bins, Set of 4 (Small, Colorful)	1	28.99	28.99
Tax			2.03
			<u>31.02</u>
Amazon.com Gift Card Balance Reload	1	600.00	600.00
			<u>600.00</u>
Uncle Milton Rainbow In My Room - Rainbow Night Light Projector - STEM Learning (05105)	1	13.44	13.44
Tax			0.94
			<u>14.38</u>
Lifetime 60079 Outdoor Storage Dual Entry Shed, 15 x 8 ft, Desert Sand	1	1,799.00	1,799.00
Gift Card			(610.00)
Tax			125.93
			<u>1,314.93</u>
Murwall Polka Dots Wall Decal Watercolor Colorful Wall Stickers Round Wall Decal Peel and Stick Nursery Wall Decor 63 Dots	1	19.00	19.00

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Credit Card*	Transaction Date	Transaction Description	Amount
1688	04/14/20	AMZN MKTP US*K30OJ0PH3 AMAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	31.48
1662	04/22/20	AMZN Mktp US*0835T76T3 Amzn.com/billWAMCC: MERCHANT ZIP:	1,397.05
1662	04/22/20	AMZN Mktp US Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 89109	(1,397.05)
1662	04/23/20	Amazon.com*7H4RD7AR3 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109	61.65

Per Amazon

Description per Support	Quantity	Price	Total
My Happy Place Canvas Banner for Kids Playroom, Bedroom, and Teepee Tent by Tiny Hideaways	1	9.85	9.85
Tax			2.02
Gift Card			(25.00)
			<u>5.87</u>
SwishWeavers Large Cotton Rope Basket with Handles - Laundry Basket - Perfect Woven Baby Blankets Toys Storage - Clothe Hamper Towel Organizer - Decorative Nursery Basket - Colored Stitches 17"x14.7"	1	30.97	30.97
Tax			2.06
Discount			(1.55)
			<u>31.48</u>
Arrow 12' x 20' x 7' 29-Gauge Carport with Galvanized Steel Roof Panels	1	1,305.65	1,305.65
Tax			91.40
			<u>1,397.05</u>
Return of Arrow 12' x 20' x 7' 29-Gauge Carport with Galvanized Steel Roof Panels	1	(1,305.65)	(1,305.65)
Tax			(91.40)
			<u>(1,397.05)</u>
Caribou Coffee Blend Keurig Single-Serve Medium Roast Coffee K-Cup Pods, 32 Count	2	13.43	26.86

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Per Credit Card Statement

Credit Card*	Transaction Date	Transaction Description	Amount
1662	04/23/20	AMZN Mktp US*NS5364NM3 Amzn.com/billWA MCC: 5942 MERCHANT ZIP: 98109	56.70
1662	05/02/20	AMZN MKTP US*186PC7Y13 AMAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	82.47

Per Amazon

Description per Support	Quantity	Price	Total
Eatsmart Snacks Veggie Crisps, 100 Calorie Multipack, Sea Salt, 8 Count	1	4.37	4.37
Emerald Nuts Cashews Roasted & Salted, 100 Calorie Packs, 7 Count	2	4.03	8.06
Jack Link's, Snack Packs, Teriyaki, 5-ct, 0.62 oz	2	4.49	8.98
Old Wisconsin Beef Sausage Snack Sticks, Naturally Smoked, Ready to Eat, High Protein, Low Carb, Keto, Gluten Free, 24 Ounce Jar	1	13.38	13.38
Shipping			4.58
Discount			(4.58)
			<u>61.65</u>
PreGymnastic Folding Balance Beam 8FT/9.5FT -Extra-Firm Suede Cover with Shinning Sticker and Carry Bag for Home/School/Club/Travel	1	52.99	52.99
Tax			3.71
			<u>56.70</u>
Willow Tree Everyday Blessings, Sculpted Hand-Painted Figure	1	49.56	49.56
Willow Tree Journey, Sculpted Hand-Painted Figure	1	27.51	27.51
Tax			5.40
			<u>82.47</u>

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Per Credit Card Statement

Credit Card*	Transaction Date	Transaction Description	Amount
1662	05/03/20	AMAZON.COM*QN6272H73 AMZNAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	53.49
1670	05/12/20	Amazon.com*MC6Q40QOO Amzn.com/bill WA 43.63 MCC: 5942 MERCHANT ZIP: 98109	43.63
1670	05/14/20	AMAZON.COM"MC1Z12UZ1 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	256.91
1670	05/20/20	AMZN MKTP US"M714V5E11 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	17.74

Per Amazon

Description per Support	Quantity	Price	Total
Delta Children MySize Kids Convertible Activity Bench, Grey	1	49.99	49.99
Tax			3.50
			<u>53.49</u>
Fit System 80710 Snap-on Black Towing Mirror for Dodge RAM 1500/2500/3500 - Pair	1	40.78	40.78
Tax			2.85
			<u>43.63</u>
Brandmotion 1009-6503 RAM Tailgate Bezel with Rear View Camera	1	240.10	240.10
Tax			16.81
			<u>256.91</u>
PLANTERS Roasted Pecans, 7.25 Oz. Resealable Canister - Salted Pecans - Snacks for Adults - Kids Snacks - Vegan Snacks, Kosher	1	5.98	5.98
Volcanics Dry Erase Markers Low Odor Fine Whiteboard Markers Thin Box of 30, 10 Colors	1	10.99	10.99
Tax			0.77
			<u>17.74</u>

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Improper Amazon Purchases
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Per Credit Card Statement

Credit Card*	Transaction Date	Transaction Description	Amount
1670	05/20/20	AMZN Mktp US"M749N5A50 Amzn.com/bill WA MCC: 5942 MERCHANT ZIP: 98109	23.99
1670	05/21/20	AMAZON.COM"M73SK43K2 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	63.87
1670	05/21/20	AMAZON.COM"M78G18X01 AMZN AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	37.46

Per Amazon

Description per Support	Quantity	Price	Total
Amish Elderberry Jelly - 20 Oz Jar - Qty 2 Jars	1	23.99	23.99
			<u>23.99</u>
Scott Essential Professional Bulk Toilet Paper for Business (04460), Individually Wrapped Standard Rolls, 2-PLY, White, 80 Rolls / Case, 550 Sheets / Roll	1	62.83	62.83
Tax			4.18
Discount			(3.14)
			<u>63.87</u>
Kellogg's Nutri-Grain, Soft Baked Breakfast Bars, Strawberry, Made with Whole Grain, Value Pack, 20.8 oz (16 Count)	1	4.78	4.78
Old Wisconsin Beef Sausage Snack Sticks, Naturally Smoked, Ready to Eat, High Protein, Low Carb, Keto, Gluten Free, 24 Ounce Jar	1	13.38	13.38
Sensible Portions Garden Veggie Straws, Sea Salt, 1 oz. (Pack of 6)	1	6.78	6.78
Slim Jim Snack-Sized Smoked Meat Sticks, Original Flavor, Keto Friendly, 0.28 oz. 14-Count	1	5.54	5.54
Snyder's of Hanover Pretzels Variety 100 Calorie Pack, 22 Count	1	6.98	6.98
Shipping			5.99
Discount			(5.99)
			<u>37.46</u>

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Per Credit Card Statement

Credit Card*	Transaction Date	Transaction Description	Amount
1670	05/24/20	AMZN MKTP US"M758V2QS1 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	12.83
1670	05/25/20	AMZN MKTP US"M75PC5G72 AM AMZN.COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	16.22
1670	05/27/20	AMAZON.COM'M78166K90 AMZN AMZN.COMIBILL WA MCC: 5942 MERCHANT ZIP: 98109	6.94
1662	05/28/20	AMAZON.COM*MY7BI5CO1 AMZNAMZN.COM/BILLWA MCC: 5942 MERCHANT ZIP: 98109	49.21

Per Amazon

Description per Support	Quantity	Price	Total
eBoot 6.5 Inch Wooden Bent Latch Hook Tool, Set of 3	1	11.99	11.99
Tax			0.84
			<u>12.83</u>
Lot of 4 DirecTV RC73 remote controls for Genie HR34 HR44 all HD DirecTV brand receivers	1	15.16	15.16
Tax			1.06
			<u>16.22</u>
Wonderful Pistachios, Roasted and Salted	1	6.94	6.94
			<u>6.94</u>
Wonderful Pistachios, Roasted and Salted	2	4.03	8.06
Jack Link's Beef Jerky Variety Bag Original, Teriyaki 9ct 1.25oz Single-serve Bags	1	13.63	13.63
Planters Honey Roasted Peanuts (1 oz Packets, Pack of 10)	2	2.98	5.96
PLANTERS Pop & Pour Dry Roasted Sunflower Kernels 5.85 oz Jar - Portable Snack for Easy Snacking - Alternative to Sunflower Seeds - Great After School Snack or Movie Snacks - Kosher	2	1.60	3.20
Pringles Potato Crisps Chips, Flavored Variety Pack, Original, Cheddar Cheese, Sour Cream and Onion, Grab and Go, 13.7 oz (10 Cans)	1	6.48	6.48
Quaker Kids Organic Whole Grain Bars, Strawberry, 5 - 1.05oz Bars	2	4.79	9.58

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Per Credit Card Statement

Credit Card*	Transaction Date	Transaction Description	Amount
1662	06/10/20	AMZN Mktp US*MY2RR35C2 MCC: 5942 MERCHANT ZIP: 98109	18.18
Total			<u>\$ 8,770.97</u>

* - Last digits of the credit card used.

- Items shipped to Ms. Kahoe's mother's home. All remaining items listed were delivered to Ms. Kahoe's personal residence.

Auditor's notations are in italics.

Per Amazon

Description per Support	Quantity	Price	Total
RITZ Peanut Butter Sandwich Crackers, 8 - 1.38 oz Packs	1	1.88	1.88
Tax			0.42
Shipping			5.99
Discount			(5.99)
			<u>49.21</u>
Red Hound Auto 2 L Pins Snap for Weight Distribution Equalizer Hitches Quiet Clip Pair Set	1	16.99	16.99
Tax			1.19
			<u>18.18</u>
			<u><u>\$ 8,770.97</u></u>

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Selected Purchases from Other Vendors
For the Period Septmeber 1, 2017 through June 30, 2020

Per Credit Card Statement

Credit Card*	Transaction Date	Transaction Description	Amount
1670	11/14/17	WAL-MART #1285 OTTUMWA IA MCC: 4511 MERCHANT ZIP: 52501	\$ 40.45
1670	02/27/18	JIM AND CHARLIES A ALBIA IA MCC:5411 MERCHANT ZIP:	10.68
1514	03/30/18	OTC BRANDS, INC 800-2280475 NE MCC: 5964 MERCHANT ZIP: 68137	75.87
1514	04/22/18	HOBBY-LOBBY #766 OTTUMWA IA MCC: 5945 MERCHANT ZIP: 52501	28.95
1688	08/29/18	TARGET.COM MCC: 5310 MERCHANT ZIP: 55445	3.71
1688	08/29/18	TARGET.COM MCC: 5310 MERCHANT ZIP: 55445	44.03
1688	08/29/18	TARGET.COM MCC: 5310 MERCHANT ZIP: 55445	11.98
1530	12/04/19	OTC BRANDS, INC 800-2280475 NE MCC: 5964 MERCHANT ZIP: 68137	29.99
1688	01/27/20	IHCC MARKET PLACE MCC: 8220 MERCHANT ZIP: 52501	30.00
1662	03/03/20	USPS PO 1801080300 ALBIA IA MCC: 9402 MERCHANT ZIP: 52531	129.10
1530	03/03/20	WAL-MART #1285 OTTUMWA IA MCC: 5411 MERCHANT ZIP: 52501	1.78
1688	03/04/20	DOLLAR TREE OSKALOOSA IA MCC: 5331 MERCHANT ZIP: 52577	27.00
1688	03/07/20	TARGET 00008037 DES MOINES IA MCC: 5310 MERCHANT ZIP: 50315	5.00
1688	06/03/20	VISTAPR*vistaprint.com 866-6148002 MA MCC: 2741 MERCHANT ZIP: 02451	179.23
1688	06/08/20	USPS PO 1801080300 ALBIA IA MCC: 9402 MERCHANT ZIP: 52531	6.20
Total			<u>\$ 623.97</u>

* - Last digits of the credit card used.

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Selected Reimbursements to Madison Kahoe
For the Period Septmeber 1, 2017 through June 30, 2020

Per Reimbursement Support

Date	Destination	Purpose	Mileage	Meal Expense
07/23/18	Fairgrounds/Office	Fair Clean Up	\$ 6.54	-
07/25/18	Fairgrounds/Office	Fair Supplies/Moving	10.90	-
07/26/18	Fairgrounds/Hy-Vee/Dollar General	Fair Supplies/Moving	5.45	-
07/25/18	Fairgrounds	Fair		6.00
07/26/18	Fairgrounds	Fair		8.00
07/28/18	Fairgrounds	Fair		7.25
07/29/18	Fairgrounds	Fair		6.50
07/30/18	Fairgrounds/Office	Fair Moving	10.90	
Subtotal for July 2018			<u>33.79</u>	<u>27.75</u>
07/22/19	Fairgrounds	Fair Cleanup	4.64	-
07/24/19	Fairgrounds	Moving	9.28	-
07/25/19	Fairgrounds	Fair Work	-	7.00
07/26/19	Fairgrounds	Fair Work	-	5.00
07/27/19	Fairgrounds	Fair Work	-	5.00
07/28/19	Fairgrounds	Fair Work	-	5.00
07/29/19	Fairgrounds	Fair Work	-	5.00
07/30/19	Fairgrounds	Moving Back	9.28	-
Subtotal for July 2019			<u>23.20</u>	<u>27.00</u>
10/01/19	Oskaloosa	After School Supplies	31.32	-
10/03/19	Lucas Co. Extension	Work with their new OA	36.54	-
Subtotal for October 2019			<u>67.86</u>	<u>-</u>
Total			<u>\$ 124.85</u>	<u>54.75</u>

Total	Reasonable	Improper
6.54	6.54	-
10.90	10.90	-
5.45	5.45	-
6.00	-	6.00
8.00	-	8.00
7.25	-	7.25
6.50	-	6.50
10.90	10.90	-
61.54	33.79	27.75
4.64	4.64	-
9.28	9.28	-
7.00	-	7.00
5.00	-	5.00
5.00	-	5.00
5.00	-	5.00
5.00	-	5.00
9.28	9.28	-
50.20	23.20	27.00
31.32	-	31.32
36.54	36.54	-
67.86	36.54	31.32
179.60	93.53	86.07

Report on Special Investigation of the
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Staff

This special investigation was performed by:

Melissa Finestead, CFE, Manager
Crystal Jimenez-Boender, Staff Auditor



Annette K. Campbell, CPA
Deputy Auditor of State