

**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

State Capital Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

NEWS RELEASE

Contact: Rob Sand
515/281-5835
or Annette Campbell
515/281-5834

FOR RELEASE February 10, 2022

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 Jones County, which is also known as the Jones 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 Extension Director, Jennifer Fischer, and covered the period October 1, 2016 through September 30, 2020.

Sand reported the special investigation identified \$52,286.17 of improper disbursements and \$33,659.28 of unsupported disbursements. The improper disbursements identified includes personal purchases totaling \$8,432.56 from Amazon, \$6,394.68 from department stores, \$3,651.43 from grocery stores, and \$11,728.19 from other vendors. The improper disbursements identified also include \$17,135.56 of unauthorized payouts of paid time off, payments in lieu of insurance, and travel reimbursements issued to Ms. Fischer.

The personal purchases identified include alcohol, gift cards, a gaming laptop, an Xbox 360, Apple AirPods, Amazon Prime videos, a Marvel VR special edition Oculus, movie theater tickets, a purchase from a firearms and ammunition vendor, and airline tickets to Texas for Ms. Fischer and her daughter along with other related travel costs for the trip.

The unsupported disbursements identified include \$30,537.64 of purchases made with the Extension's credit cards and \$3,121.64 of travel reimbursements issued to Ms. Fischer. Because the purchases and travel reimbursements were not supported by sufficient documentation to determine the type and quantity of items purchased or reimbursed, it was not possible to determine if the purchases or reimbursements were reasonable for Extension operations or personal in nature. Sand also reported it was not possible to determine if additional funds were improperly disbursed 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 Jones 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://www.auditor.iowa.gov/reports/file/67777/embed>.

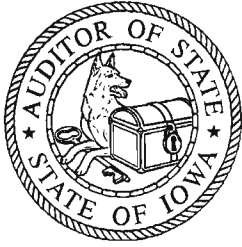
#

**REPORT ON SPECIAL INVESTIGATION
OF THE
IOWA STATE UNIVERSITY EXTENSION AND OUTREACH
JONES COUNTY AGRICULTURE EXTENSION DISTRICT

FOR THE PERIOD
OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2020**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-21
Recommended Control Procedures	22-23
Exhibits:	
	<u>Exhibit</u>
Summary of Findings	A 26
Improper and Unsupported Amazon Transactions	B 27-114
Improper and Unsupported Purchases from Department Stores	C 115-208
Improper and Unsupported Purchases from Grocery Stores	D 209-240
Improper and Unsupported Purchases from Restaurants	E 241-274
Purchases from Convenience Stores	F 275-292
Improper Purchases from Digital Services	G 293-294
Improper and Unsupported Purchases from Other Vendors	H 295-328
Improper Credit Card Fees and Charges	I 330
Selected Reimbursements to Jennifer Fischer	J 331-400
Staff	401
Appendices:	
	<u>Appendix</u>
Items Returned by Jennifer Fischer	1 403-406



OFFICE OF AUDITOR OF STATE STATE OF IOWA

Rob Sand
Auditor of State

State Capital Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

Auditor of State's Report

To the Members of the Jones
County Agriculture Extension Council:

As a result of alleged improprieties regarding certain financial transactions processed by the former Director and at your request, we have conducted a special investigation of the Iowa State University (ISU) Extension and Outreach office located in Jones County, which is also known as the Jones County Agriculture Extension District (Extension). We have applied certain tests and procedures to selected financial transactions of the Extension for the period October 1, 2016 through September 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) 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.
- (4) Examined payroll disbursements and reimbursements to the former Director, Jennifer Fischer, to determine the propriety of the payments.
- (5) Obtained and examined credit card statements to determine if purchases were properly approved, supported by adequate documentation, and appropriate for Extension operations.
- (6) Obtained supporting documentation for certain purchases directly from selected vendors to determine if the items purchased were appropriate for Extension operations.
- (7) Interviewed Extension officials and personnel to determine the purpose of certain disbursements to individuals and vendors and certain credit card purchases.
- (8) Reviewed available Extension Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.

These procedures identified \$52,286.17 of improper disbursements and \$33,659.28 of unsupported disbursements. We were unable to determine if additional funds were improperly disbursed 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 **J** 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 Jones 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 Jones 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 Jones 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 with a large "R" and "S".

ROB SAND
Auditor of State

January 11, 2022

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

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 Jones County, which is also known as the Jones County Agriculture Extension Office (Extension), is located in Monticello, IA. Jennifer Fischer was employed as the Extension's Director from October 10, 2016 until September 16, 2020. According to her job description, Ms. Fischer was responsible for the following functions as the Director:

- implement, promote, and expand educational programming,
- manage the Extension office, supervise Extension employees, and
- oversee fiscal management of Extension operations.

According to Extension officials, while the 4-H Foundation for Jones 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 Director, Ms. Fischer was paid a salary. Extension officials we spoke with also reported Ms. Fischer 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, Director, Youth Program Assistant, or County Youth Coordinator. All disbursements were to be supported by invoices or other documentation obtained by or submitted to the Director. Each month, the Director or 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. Fischer to be printed in the Extension Office. The Treasurer and a Council member signed the checks after Ms. Fischer printed them. However, according to Extension officials, Ms. Fischer had access to the signature stamps used by the Treasurer and Council member.

The Extension established two bank accounts, including a primary checking account used for all Extension operations and a money market account. In addition, Extension officials administered a bank account for the 4-H Foundation. The monthly statements for the bank accounts were mailed to the Extension and opened by Ms. Fischer who then sent them to the bookkeeper. The bookkeeper reconciled the bank accounts in the accounting software each month. The bookkeeper then e-mailed the bank reconciliation reports to Ms. Fischer. She was responsible for providing the monthly bank reconciliations to the Extension Council for review. However, according to Extension Officials, she did not provide reports or reconciliations to the Council.

In August 2020, an Extension employee was reviewing the credit card statement and identified charges for personal items, including airline tickets, and notified Extension officials. Extension officials contacted Ms. Fischer to obtain additional credit card statements to review. According to Extension officials, Ms. Fischer reported the records were at her personal residence and Extension officials requested the records be returned back to the office. On August 31, 2020, Ms. Fischer was placed on administrative leave. Extension officials reported Ms. Fischer returned certain records on August 31, 2020 along with a number of items she purchased with the Extension's credit card. Additional records and items were returned after August 31.

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 October 1, 2016 through September 30, 2020.

On September 17, 2020, the Extension Council sent Ms. Fischer a letter terminating her employment due to concerns related to Council fiscal policies. The letter stated her termination was effective Wednesday, September 16, 2020.

Detailed Findings

The procedures performed identified \$51,286.17 of improper disbursements and \$33,659.28 of unsupported disbursements. The improper disbursements identified include credit card purchases from vendors which were personal in nature, travel reimbursements, unauthorized payouts of paid time off, and payments in lieu of insurance. The unsupported disbursements identified include credit card purchases from vendors and travel reimbursements to Ms. Fischer for which sufficient documentation was not available to determine their propriety.

We were unable to determine if additional funds were improperly disbursed 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.

We contacted Ms. Fischer and requested a meeting to obtain an understanding of her job duties for the Extension and certain disbursements made using her Extension issued credit card. After the initial request, Ms. Fischer did not return phone calls in response to voice mail messages we left for her. However, we subsequently received a voice mail message from Ms. Fischer's attorney. We called the attorney and left voice mail messages on two occasions requesting a meeting. We did not receive a response to the voice mail messages.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, the Extension established two bank accounts, including a primary checking account used for all Extension operations and a money market account. Also as previously stated, all Extension disbursements are to be made by check or by using one of the Extension's credit cards. Ms. Fischer had the ability to issue checks from the Extension bank accounts. As previously stated, she also held an Extension credit card assigned to her. In addition, she had access to the information needed to make online purchases using any of the Extension credit cards assigned to other employees. We reviewed images of redeemed checks from the Extension's checking account and credit card statements for the period October 1, 2016 through September 30, 2020. We also reviewed images of redeemed checks from the 4H bank account but did not identify any unusual activity.

We classified payments from the Extension's bank 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. Disbursements were classified as unsupported if sufficient documentation was not available or it was not possible to determine if disbursements were related to Extension operations or personal in nature. Other disbursements were classified as reasonable based on supporting documentation, 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, Fees, and Charges

As previously stated, Ms. Fischer, the Office Assistant, Youth Program Assistant, and County Youth Coordinator were issued credit cards to purchase supplies and other necessary items for Extension operations and 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. Fischer 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. Fischer 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 and related supporting documentation, we identified a number of improper purchases made with the credit cards assigned to Ms. Fischer. Specifically, for the credit cards assigned to Ms. Fischer, we identified personal purchases from Amazon, department stores, grocery stores, restaurants, convenience stores, and other vendors. We also determined an Extension credit card was not issued to Ms. Fischer during October 2016 and there were a limited number of transactions in November and December 2016 with the credit card assigned to her. Each transaction during these months was reasonable and properly supported.

In addition, with the exception of two charges, we did not identify any improper or unsupported purchases made with the credit cards assigned to other Extension employees from October 1, 2016 through September 30, 2020. We also determined late fees 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.

Amazon – During our review of the Extension's credit card statements, we identified 466 transactions involving Amazon from January 1, 2017 through September 30, 2020 on the Extension credit card held by Ms. Fischer. Because supporting documentation was not available for all transactions, we contacted Amazon and obtained a detailed listing of the items purchased or returned.

Using the information received from Amazon, we determined all of the purchases included Ms. Fischer's email address and name in the customer information. We also determined eight of the purchases were shipped to Ms. Fischer's personal residence or a relative's residence and were personal in nature. The remaining purchases were shipped to the Extension office.

Of the 466 transactions, we determined 151 included items which were reasonable for the Extension's operations. However, the remaining 315 transactions included improper items which were personal in nature and/or unsupported items which could have been for Extension operations or personal in nature. The 315 transactions are listed in **Exhibit B** along with the items purchased, if known. The items shipped to Ms. Fischer's personal residence or a relative's residence are also identified in the **Exhibit**.

We discussed the items listed in **Exhibit B** with Extension officials to determine if any were reasonable for Extension operations. According to Extension officials, none of the items identified in the **Exhibit** as improper are reasonable for Extension programming and/or they could not be

located at the Extension office. As illustrated by the **Exhibit**, the personal items purchased include a gaming laptop; an Xbox 360 4GB console; video games; Apple AirPods with a charging case; a grill mat; ISU accessories such as a blanket, tailgate kit, and auto sunshade; pet supplies; and Amazon prime videos and digital materials. Because these items were personal in nature and not for Extension operations, they are improper purchases for Extension funds. The improper purchases identified total a net amount of \$8,432.56.

We were unable to determine if certain Amazon purchases or returns were for Extension operations or personal in nature. As illustrated by **Exhibit B**, these items include books, snacks, kits, and craft supplies. In addition, Amazon did not provide sufficient information to determine what was purchased for certain transactions. We discussed these transactions with Extension officials to determine if the items were reasonable for Extension operations; however, based on the descriptions, quantities, and dates, Extension officials were unable to determine if the items were for Extension operations. Because we were unable to determine if the items purchased were for Extension operations or personal in nature, they are classified as unsupported purchases. The unsupported purchases identified total a net amount of \$5,290.54.

As previously stated, 151 of the Amazon transactions included items which were reasonable for the Extension's operations. These transactions are not included in **Exhibit B**; however, the reasonable items included in transactions which also included improper and unsupported items are listed in the **Exhibit**. The Extension provides many services to community members, including programs related to healthy living, parenting skills, and business education. Children's programs focusing on STEM (science, technology, engineering, and math) skills are also provided. As a result, the Extension purchases products such as certain types of books and materials to develop STEM skills. According to Extension officials, they also provide snacks to program participants and purchase food for certain events.

The \$8,432.56 of improper purchases and \$5,290.54 of unsupported purchases from Amazon listed in **Exhibit B** are included in **Exhibit A**.

Extension officials notified us in July 2021 that six refunds from Amazon were posted on June 26, 2021 to the Extension credit card issued to Ms. Fischer even though the credit card had been cancelled in September 2020. The six refunds are listed in **Table 1**.

Table 1	
Date	Amount
06/26/21	\$ 21.39
06/26/21	7.44
06/26/21	13.04
06/26/21	13.04
06/26/21	13.04
06/26/21	12.84
Total	<u>\$ 80.79</u>

As illustrated by **Exhibit B**, we did not identify any improper or unsupported purchases from Amazon made with the Extension's credit cards after August 2020. The **Exhibits** also illustrate five refunds were applied to the credit cards in September 2020. There was no additional activity on the Extension credit card assigned to Ms. Fischer from October 2020 through May 2021. Supporting documentation for the refunds listed in **Table 1** was not available from the Extension and the items associated with the refunds were not included in the information Amazon provided to us because we had already obtained information directly from Amazon prior to June 2021. As a result, we were unable to determine what items were returned. Because the refunds were applied to the Extension credit card issued to Ms. Fischer and the Extension received the resulting credit, the \$80.79 of Amazon refunds are included in **Exhibit A** as a repayment.

Department Stores – During our review of credit card statements, we identified a number of charges to various department stores such as Wal-Mart, Dollar General, Kohl's, Target, Theisen's, and TJ Maxx. We obtained available supporting documentation from Extension officials; however, supporting documentation was not available for all transactions. As a result, we contacted Wal-Mart to obtain copies of receipts for items purchased or returned. We also contacted Dollar General to obtain copies of receipts, but they did not reply to our request. We did not attempt to obtain copies of receipts from the other vendors because there were a limited number of transactions from each of them individually.

Using the information obtained from Wal-Mart and receipts obtained from Extension officials for the period January 1, 2017 through September 30, 2020, we identified transactions which included items which were personal in nature and/or unsupported items which could have been for Extension operations or personal in nature. We also determined which transactions were not supported by sufficient documentation to determine what was purchased. The 280 transactions which we determined included improper or unsupported items and the unsupported transactions are listed in **Exhibit C**.

As illustrated by the **Exhibit**, we identified personal items, such as gift cards, ISU apparel and accessories, pet supplies, 16 or 20 oz beverages, grocery items, bedding, and clothing. Because these items were personal in nature and not for Extension operations, they are improper purchases for Extension funds. We also identified a purchase from Von Maur which was supported by a receipt with the manual notation "gifts"; however, the receipt was torn and did not include a description of the items purchased. We discussed the improper items listed in **Exhibit C** with Extension officials who reported none of the improper items listed in the **Exhibit** are reasonable for Extension programming based on available descriptions or the vendors from which the purchases were made. As illustrated by the **Exhibit**, the improper purchases identified total a net amount of \$6,394.68.

As previously stated, Extension officials we spoke with reported some of the programs offered at the Extension provide snacks and have arts and crafts associated with them. As illustrated by the **Exhibit**, some of the transactions for which supporting documentation was available included food, craft supplies, and related items such as picture frames. Extension officials were unable to determine if these types of items were for Extension operations or personal in nature. The **Exhibit** also illustrates many of the transactions did not have sufficient supporting documentation available to determine what was purchased. As a result, these transactions, along with the items which may have been used for Extension operations or for personal purposes, are classified as unsupported. As illustrated by the **Exhibit**, the unsupported purchases identified total a net amount of \$6,651.94.

In addition to the improper and unsupported purchases from Theisen's included in **Exhibit C**, we identified a \$202.12 purchase from the Theisen's location in Monticello on July 15, 2018. The purchase was made with a credit card assigned to an Extension employee other than Ms. Fischer. While the purchase was not supported by a receipt or other documentation, it is not included in the **Exhibit** because the Extension did not pay the credit card bill which included the purchase. Instead, Ms. Fischer paid for the purchase with a personal check. She then included the amount of her personal payment in a reimbursement claim. This transaction is discussed in more detail in the "Reimbursements" section of this report.

The \$6,394.68 of improper purchases and \$6,651.94 of unsupported purchases identified in **Exhibit C** are included in **Exhibit A**.

Grocery Stores – We identified a number of charges on the Extension's credit cards from grocery stores, including Fareway and Hy-Vee, from January 1, 2017 through September 30, 2020. We also identified food purchases from Sam's Club during this period. We obtained available supporting documentation from Extension officials; however, supporting documentation was not available for all transactions. As a result, we obtained copies of receipts for items purchased at Sam's Club from Wal-Mart, an organization affiliated with Sam's Club. As previously stated, Extension officials reported some of the programs offered at the Extension provided snacks. As a

result, we determined the propriety of the purchases from these vendors by reviewing available supporting documentation considering the types and quantities of food purchased, the dates purchases were made, and discussing the purchases with Extension officials.

As a result of our review, we identified items purchased were personal in nature, transactions for which sufficient supporting documentation was not available, and items which may have been for Extension operations or personal in nature. These improper and unsupported transactions identified are listed in **Exhibit D**.

As illustrated by the **Exhibit**, the improper items identified include items such as brownie mix, beer, and cereals in small quantities. The improper items identified also include clothing, ISU apparel, several gift cards, Starbuck tumblers, facial wipes, boneless steak, and over-the-counter medication. We discussed the improper items listed in the **Exhibit** with Extension officials to determine if they were for Extension operations. Extension officials reported the items identified as improper were not reasonable for Extension operations.

According to Extension officials, the Extension office was closed for several months in 2020 as a result of the COVID-19 pandemic, including April through July. However, we identified purchases made at Fareway, Hy-Vee, and Sam's Club during this period. In addition to the office being closed, the Extension did not sponsor any classes during this period. As a result, there was no reason to purchase food during this period for Extension operations. The five purchases identified from April through July 2020 ranged from \$7.92 for beverages at Starbucks within Hy-Vee to \$385.11 and are classified as improper.

As illustrated by **Exhibit D**, the items for which propriety could not be determined include items such as Ziploc bags; coffee; granola and protein bars; bakery items such as muffins, rolls, and cupcakes; and snack food items. Based on information from Extension officials, these types of items may have been for Extension operations or personal in nature. Because it was not possible to determine if the items purchased were for Extension operations or personal in nature, they are classified as unsupported.

The \$3,651.43 of improper purchases and \$3,772.90 of unsupported purchases listed in **Exhibit D** are included in **Exhibit A**.

Restaurants – During our review of the Extension's credit card statements, we identified transactions from various restaurants from January 1, 2017 through September 30, 2020. We reviewed the available supporting documentation to determine the reasonableness of the transactions.

Because supporting documentation was not available for all transactions, we discussed the propriety of the transactions with Extension officials who reported purchases are periodically made from local restaurants for program events held in the Extension office, such as coffee for parenting classes and pizza or Subway sandwiches when a youth program is held. Programs or meetings are not held at restaurants so purchases of this type would be "carry out" and quantities would be sufficient to serve eight to twenty participants. Food purchases which serve less than this amount would not be for programming purposes. Extension officials also reported program events are held on Mondays through Thursdays. They are not held on Fridays, Saturdays, or Sundays.

Extension officials also reported Ms. Fischer periodically traveled for Extension operations and meal purchases would have been reasonable during those times; however, she was not to purchase meals for herself with the Extension's credit card or be reimbursed for meals purchased within Monticello city limits which is where the Extension's office is located. In addition, Extension officials stated Extension credit cards should not have been used to purchase meals for staff meetings. Extension officials also reported it was not unusual to use a single credit card to pay for meals of staff members who were traveling together; however, they revised that practice during the summer of 2020 to

require each staff member to pay for their own meal with the credit card assigned to them or to request reimbursements on an individual basis.

Using the available supporting documentation and information from Extension officials, we identified purchases from restaurants which were not for Extension operations and were personal in nature based on the vendor, date/time of purchase, and/or quantity purchased. These transactions and the items purchased, when available, are listed in **Exhibit E**. As illustrated by the **Exhibit**, improper purchases include food for staff meetings, alcoholic beverages, “Iowa Mug,” meals within Monticello for a single individual, Home Chef subscription fees, and Atlas Coffee subscription fees. The improper transactions identified also include a number of purchases on Saturdays and Sundays and purchases at The Jitney in August 2018 and July 2019. Extension officials reported authorized purchases would not be made from this vendor, which is advertised as a wine bar. Because these items were personal in nature and not for Extension operations, they are improper disbursements of Extension funds. As illustrated by the **Exhibit**, the improper purchases total \$2,264.67.

We also identified a number of transactions for which sufficient supporting documentation was not available or for which the items purchased may have been for Extension operations or personal in nature. These transactions are also listed in **Exhibit E**. We discussed the transactions with Extension officials to determine if the transactions were reasonable for Extension operations based on the vendor, amount, and timing of the purchase. However, Extension officials were unable to determine if the transactions were for Extension operations. Because we were unable to determine if the items purchased were for Extension operations or personal in nature, they are classified as unsupported. The unsupported transactions identified from restaurants total \$4,209.38. The \$2,264.67 of improper purchases and \$4,209.38 of unsupported purchases from restaurants listed in **Exhibit E** are included in **Exhibit A**.

Convenience Stores – We identified 105 purchases from convenience stores for the period January 1, 2017 through September 30, 2020. The transactions totaling \$2,718.38 are listed in **Exhibit F**.

As illustrated by the **Exhibit**, we determined some of the items purchased from the convenience stores were personal in nature, such as ISU accessories, fountain drinks, car chargers, and food. We identified mini liquor bottles of Jose Cuervo and Dr. McGillicuddys purchased from the Casey’s store in Springville, IA on December 24, 2019 along with five gift cards totaling \$100.00. We also identified a 1.75 ml bottle of Jose Mango Margaritas on March 30, 2020 from the Giggle Juice Liquor Station in Anamosa. Because these items were personal in nature and not for Extension operations, they are improper disbursements of Extension funds.

As previously stated, the Extension periodically makes food and drink purchases from local vendors and brings them into the Extension office for program events, such as coffee for parenting classes or pizza when a youth program is held. We identified items such as pizza and deli sandwiches purchased from convenience stores which may have been for Extension operations. However, it was not always possible to determine if the purchases were for Extension operations or personal in nature based on the quantities purchased and the date of the purchase. As a result, these transactions are classified as unsupported in **Exhibit F**. The **Exhibit** also includes transactions classified as unsupported when sufficient documentation was not available to determine what was purchased.

While supporting documentation was not available for many of the transactions listed in the **Exhibit**, receipts were available for some transactions and some receipts included manual notations. For example, the purchases made from Casey’s in Anamosa on May 11, 2018 and May 15, 2018 were supported by receipts with the manual notation “Staff meal.” However, the receipts show only one slice of pizza along with a fountain drink was purchased each day. As a result, it is apparent the purchases were not for staff meals. In addition, the purchases were made

in Anamosa, where Ms. Fischer resides, rather than Monticello, where the Extension office is located.

The \$1,426.93 of improper purchases and \$1,194.05 of unsupported purchases from convenience stores listed in **Exhibit F** are included in **Exhibit A**.

Digital Services – During our review, we identified 36 transactions made to Kindle services and Prime video totaling \$198.66 for the period January 1, 2017 through September 30, 2020. The 36 transactions are listed in **Exhibit G**. As illustrated by the **Exhibit**, 22 of the purchases were made on a Saturday or Sunday.

Because we were unable to locate supporting documentation for the 36 transactions, we discussed them with Extension officials who reported the Extension does not use digital books or Prime videos. As a result, the \$198.66 of digital services are included in **Exhibit A** as improper purchases.

Other Vendors – In addition to purchases made from Amazon, department stores, grocery stores, restaurants, convenience stores, and digital services, we identified a number of purchases from other types of vendors during our review of the credit card statements. These transactions include purchases from vendors who sell items such as office supplies, consignment items, books, pet supplies, and home improvement and décor items. While some of the transactions were reasonable for the Extension's operations, the transactions which were determined to be improper or unsupported are listed in **Exhibit H**.

Some of the transactions listed in the **Exhibit** for which supporting documentation was not available were determined to be improper for the Extension's operations based on the vendor, such as charges in July 2018 at the Hyatt Regency in Columbus, OH; a "My Massage Pillow" purchased from a vendor in Nashville, TN in July 2018; and multiple purchases from Yes Fit, a vendor providing virtual races and exercise programs. The improper items listed in the **Exhibit** also include:

- Multiple charges from Kerps Service Center, an automotive service provider, in Monticello during August 2017 ranging from \$69.45 to \$222.51. The charges total \$489.54. The Extension does not own a vehicle.
- A Pair of Saucony tennis shoes purchased for \$128.40 on February 23, 2018.
- A Marvel VR special edition Oculus purchased on October 26, 2018 for \$399.00 and various smaller purchases from Oculus after that date.
- A \$22.67 purchase at AMC Theaters in Cedar Rapids on Sunday, May 5, 2019.
- A \$168.06 charge from Verizon Wireless in Cedar Rapids on Saturday, June 15, 2019.
- Two American Airlines tickets between Cedar Rapids and Fort Worth, TX purchased for Ms. Fischer and her daughter totaling \$1,030.00; a \$174.00 fee paid to the American Youth Soccer Organization; and two payments to Travelocity totaling \$330.84. The five transactions occurred on July 25, 2019. The description for the airline tickets also include a code for the Greensboro, NC airport. Two additional purchases from American Airlines were charged to the Extension's credit card on July 29, 2019 and August 3, 2019. In addition, a charge from Hertz Rent-A-Car in Greensboro, NC was charged to the credit card on August 3, 2019.
- Four individual charges on December 16, 2019 of \$55.00 each to Shakerspoon, a cocktail recipe vendor.
- Payments to youth sports organizations including Elite Sports and Iowa Sports Camps.
- A \$69.80 purchase on December 24, 2019 from Aim Surplus, a firearms and ammunition vendor.
- Various purchases from pet supply vendors such as Barkbox, Petco, and Bullymake.

A \$243.79 purchase on July 21, 2020 from Legacybox, a vendor that digitizes various forms of media to a thumb drive, DVD or digital download. We discussed the improper items listed in **Exhibit H** with Extension officials to determine if any were reasonable for Extension operations. According to Extension officials, none of the items listed in the **Exhibit** as improper are reasonable for Extension programming. In addition, these items could not be located at the Extension office. Because these items were personal in nature and not necessary for Extension operations, they are improper disbursements of Extension funds.

Also as illustrated by the **Exhibit**, we identified a number of transactions for which supporting documentation was not available or for which the supporting documentation was not sufficient to determine the propriety of the transaction, including purchases from bookstores, craft suppliers, and home improvement or hardware vendors. The **Exhibit** also includes a number of unsupported purchases from Facebook, Shutterfly, and VistaPrints. We discussed these transactions with Extension officials to determine if the items purchased or returned were reasonable for Extension operations. Extension officials reported they were unable to determine if the items purchased or returned were for Extension operations without additional information. Because it was not possible to determine if the items purchased were personal in nature or for Extension operations, they are classified as unsupported. The unsupported transactions listed in **Exhibit H** total \$9,418.83.

In addition to the improper and unsupported purchases included in **Exhibit H**, we identified a \$245.58 charge from the Hyatt Regency in Columbus, OH on July 15, 2018. The purchase was made with a credit card assigned to an Extension employee other than Ms. Fischer. While the purchase was not supported by a receipt or other documentation, it is not included in the **Exhibit** because the Extension did not pay the credit card bill which included the purchase. Instead, Ms. Fischer paid for the charge with a personal check. She then included the amount of her personal payment in a reimbursement claim. This transaction is discussed in more detail in the "Reimbursements" section of this report. As illustrated by **Exhibit H**, there was also a \$316.08 charge to the Hyatt Regency in Columbus, OH on Ms. Fischer's Extension credit card with a transaction date of July 13, 2018. The charge was classified as improper because there was not a reason for the Extension to incur a charge from that vendor at that time.

The \$7,837.93 of improper purchases and \$9,418.83 of unsupported purchases listed in **Exhibit H** are included in **Exhibit A**.

Fees and Charges – As previously stated, as the Extension's Director, Ms. Fischer was responsible for ensuring all Extension disbursements were paid in a timely manner. During our review of the credit card statements, we identified 22 late fees, interest charges, and finance charges. The 22 fees and charges total \$614.80 and are listed in **Exhibit I**. The \$614.80 of late fees and interest/finance charges are included in **Exhibit A** as improper disbursements.

Personal Payment – During our review of the activity on the monthly statements for the Extension's credit cards, we identified a \$52.94 payment applied on January 16, 2018. We determined the payment was made from Ms. Fischer's personal checking account. As a result, the \$52.94 repayment is included in **Exhibit A**.

Items Returned by Ms. Fischer – During our review, Extension officials provided images and a list of items returned to the Extension office by Ms. Fischer. A copy of the list is included in **Appendix 1**. As illustrated by the **Appendix**, the items returned included two laptops and a GoPro camera that were used by Ms. Fischer for Extension operations. The items returned also include a number of apparel items which were provided to Extension employees, such as Discover Camp t-shirts and 4-H t-shirts. However, the clothing returned also included items which the Extension does not purchase for or provide to employees, such as various styles of shirts; multiple pairs of khaki shorts and pants; and multiple ISU apparel items, including t-shirts, polos, long sleeved shirts, sweatshirts, infinity scarves, and socks. An Extension official we spoke with reported the Council established an allowance for staff to obtain an ISU shirt after Ms. Fischer left the Extension's employment. However, prior to that the Extension did not provide funding for any apparel of that type.

The **Appendix** illustrates the items returned also included things that were personal in nature and would not have been used for Extension operations, including used dog toys, dog bandanas, and items to care for a dog, such as a lifejacket, a collapsible dish, waste bags, brushes, collars, and a harness. Other personal items returned included books, puzzles, umbrellas, a pop up tent, red Converse shoes, a DIY candle kit, and a griddle.

As previously stated, we contacted Ms. Fischer and requested a meeting after we completed our testing. After the initial request, Ms. Fischer did not return phone calls in response to voice mail messages we left for her and we did not receive a response to a voice mail left with her attorney. As a result, we were unable to confirm with Ms. Fischer the items she returned were purchased with Extension funds; however, it is not clear why she would return the items if that were not the case. In addition, as illustrated by various **Exhibits**, ISU apparel was frequently purchased with the Extension credit card held by Ms. Fischer. However, we are unable to definitively link the individual items Ms. Fischer returned to specific transactions because sufficient information is not available. As a result, we were not able to quantify values for items returned to the Extension and include such an amount in **Exhibit A**.

Payments to Ms. Fischer

Extension officials reported Ms. Fischer was paid a salary; however, she was required to complete a timesheet. We determined not all of Ms. Fischer's timesheets were available for the period of our review. **Table 2** summarizes the time periods for which timesheets were available and not available.

Table 2		
Time Period	Timesheets	
	Available	Not Available
10/10/16 – 07/03/17		X
08/01/17 – 03/31/18	X	
04/01/18 – 04/28/18		X
04/29/18 – 06/23/18	X	
06/24/18 – 07/07/18		X
07/08/18 – 12/21/19	X	
12/22/19 – 07/04/20		X
07/05/20 – 08/15/20	X	
08/16/20 – 08/31/20		X

Extension officials we spoke with also reported Ms. Fischer was eligible for reimbursement 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.

Compensatory Time – According to Extension officials, Ms. Fischer was to prepare a timesheet to record the time she worked. The timesheets were to be reviewed and approved by the Council Chairperson. During our review of Ms. Fischer's available timesheets from August 1, 2017 through August 15, 2020, we determined only one included evidence of review and approval by Council.

During our review of the available timesheets we also determined Ms. Fischer accrued and used compensatory time. However, according to the January 2015 Extension's Personnel Policy, "Council paid exempt employees are not eligible for compensatory time. Exempt employees are expected to work outside of a normal work day to accommodate the needs of their customers." According to Extension officials, Ms. Fischer was an exempt employee. As a result, she was not eligible for compensatory time.

According to Extension officials we spoke with, the Extension's personnel policy changed in January 2019. Specifically, the policy was revised to state "exempt employees are allowed to accrue compensatory time. Employees may accrue up to 15 hours of compensatory time." According to Extension officials, the 15 hours were to be used before the employee was allowed to accrue additional compensatory time.

Because Ms. Fischer was not eligible to receive compensatory time prior to January 2019, we reviewed all of her available timesheets to determine if she improperly accrued any compensatory time and was subsequently paid for the time when she used it. We determined Ms. Fischer was paid for 56.50 hours of compensatory time for the period August 1, 2017 through December 31, 2018. **Table 3** summarizes the gross wages and related employer's share of payroll costs for the unauthorized compensatory time.

Table 3	
Description	Amount
Gross pay (8.25 hours x \$24.04/hour) ^	\$ 198.33
Gross pay (48.25 hours x \$25.24/hour) #	1,217.83
Total gross pay	1,416.16
Employer's share of FICA	108.34
Employer's share of IPERS	133.69
Total improper costs	<u>\$ 1,658.19</u>

^ - Prior to November 15, 2018
- After November 15, 2018

As illustrated by the **Table**, the 56.50 hours of unauthorized compensatory time resulted in Ms. Fischer receiving excess gross wages of \$1,416.16 and the Extension incurring additional costs for the employer's share of FICA and IPERS of \$108.34 and \$133.39, respectively. However, as illustrated in **Table 2**, Ms. Fischer's timesheets were not available for the periods prior to August 1, 2017, the month of April 2018, and from June 24, 2018 through July 7, 2018. As a result, we are unable to determine if Ms. Fischer improperly accrued or used any additional compensatory time during these periods. The \$1,658.19 of unauthorized compensatory time and related costs paid by the Extension prior to January 2019 is included in **Exhibit A** as improper disbursements.

As previously stated, Ms. Fischer was eligible to earn up to 15 hours of compensatory time starting in January 2019. However, the compensatory time was to be used before additional hours were accrued. As a result, we reviewed Ms. Fischer's available timesheets to determine when she earned and used compensatory time to determine compliance with the Extension's policy. During our review, we determined Ms. Fisher used 62.25 of compensatory time which she was not eligible for based on the Extension's January 2019 personnel policy. **Table 4** summarizes the excess gross wages and related employer's share of payroll costs for the unauthorized compensatory time.

Table 4	
Description	Amount
Gross pay (31 hours x \$25.24/hour) ^	\$ 782.44
Gross pay (31.25 hours x \$26.44/hour) #	826.25
Total gross pay	1,608.69
Employer's share of FICA	123.06
Employer's share of IPERS	151.86
Total	<u>\$ 1,883.61</u>

^ - Prior to July 1, 2019
- After July 1, 2019

As illustrated by the **Table**, Ms. Fischer received excess gross wages of \$1,608.69 and the Extension incurred additional payroll costs for FICA and IPERS in the amounts of \$123.03 and \$151.86, respectively. However, as illustrated in **Table 2**, Ms. Fischer's timesheets were not available from December 22, 2019 through July 4, 2020. As a result, we are unable to determine if Ms. Fischer improperly accrued or used any additional compensatory time during this period. The \$1,883.61 of unauthorized compensatory time and related costs paid by the Extension after January 2019 is included in **Exhibit A** as improper disbursements.

Paid Time Off (PTO) – As previously stated, the Extension's personnel policy was updated in January 2019 regarding compensatory time. The January 2019 update to the policy also stated, in part, "current staff in excess of 300 hours [PTO] will be paid out by January 31, 2019. Going forward employees will not accumulate PTO until they are below 300 hours. No additional financial payouts will be done unless approved by Council or employee terminates employment." As a result, after January 31, 2019, no Extension employees should have had a PTO balance in excess of 300 hours, any employee with a 300 hour balance should not have earned any additional PTO until some of the current balance was used, and no additional payouts of PTO were to be made without Council approval or employee termination.

According to the Extension's personnel policy, regular full-time employees earn PTO based on years of service and unused accrued PTO hours will be paid to the employee upon leaving employment. According to Extension officials, an electronic timekeeping system is used. All employees are to request and track their leave using the electronic system. Requests for leave are to be approved by the employee's supervisor within the electronic system.

Ms. Fischer's leave requests were to be approved by the Council, the Personnel Committee Chair, or the Regional Director. However, Extension officials reported Ms. Fischer did not request approval to use PTO. Extension officials also reported they were concerned not all employees were recording their leave in the electronic system; however, after further review, it was determined only Ms. Fischer's PTO time was not recorded.

Because Extension officials determined leave time was not properly tracked, we requested reports from the electronic timekeeping system which included PTO time accrued, used, and remaining PTO balances for Extension employees for the period October 1, 2016 through September 30, 2020. During our review of the documentation provided by the Extension, we determined the amounts of PTO were not properly accrued. In addition, the reports did not include any leave time recorded for Ms. Fischer. It would be very unusual for an employee to not use any PTO during 31 consecutive months. As a result, we reviewed Ms. Fischer's available timesheets to determine if any leave was recorded on them but not properly recorded in the electronic system. Based on our review of Ms. Fischer's available timesheets, we identified leave time she did not properly record in the electronic system.

During our review of Ms. Fischer's PTO activity, we also determined she received four payouts, including her termination payout. According to Extension officials, the termination payout was the only payout which the Council approved. As a result, the other three payouts did not comply with the policy outlined in the Extension's Personnel Policy.

Because not all PTO recorded on Ms. Fischer's available timesheets was recorded in the electronic timekeeping system and because she received three unauthorized payouts of unused PTO, we recalculated Ms. Fischer's appropriate PTO balance for the period of her employment to determine if her termination payout was accurate. **Table 5** summarizes Ms. Fischer's PTO activity, including her beginning balance, authorized accruals, payouts, usage shown on available timesheets, and ending balance for the period of Ms. Fischer's employment.

Table 5

Description	Number of Hours
Beginning Balance	-
Plus: Accruals*	445.75
Less: Payouts	(564.00)
Usage	(145.75)
Calculated ending balance, 09/16/20	(264.00)
Hours overpaid during employment	264.00
Hours paid out at termination	84.00
Total hours improperly paid	348.00

* - PTO was not accrued for periods during which Ms. Fischer reached the maximum PTO allowed.

As illustrated by the **Table**, based on the Extension's accrual policies, Ms. Fischer was eligible to earn 445.75 hours of PTO during her period of employment. In addition, based on her available timesheets and payout information, she used and was paid out a total of 709.75 hours during her employment. Because Ms. Fischer used and was paid out for more hours than she was eligible to accrue, she was paid for 264 hours in excess of the authorized PTO time available to her. We might have identified additional unrecorded PTO if Ms. Fischer's timesheets had been available prior to August 1, 2017, for the month of April 2018, the pay period ended July 7, 2018, the six months from December 22, 2019 through July 4, 2020, and for the pay period ended August 31, 2020. If we had identified additional unrecorded PTO, the 264 hour deficit balance shown in **Table 5** would have been greater.

The Extension's electronic timekeeping system showed Ms. Fischer had 84 hours of unused PTO at the time she was terminated from employment. As a result, she was paid for the 84 hours to which it appeared she was entitled. **Table 5** illustrates the 84 hours of PTO improperly paid to Ms. Fischer at her termination, combined with the 264 hours she was improperly paid for PTO during her employment resulted in a total overpayment to Ms. Fischer of 348 hours of PTO.

Table 6 summarizes the excess gross wages Ms. Fischer received for the 648 hours of PTO she was improperly paid for and the gross wages she should have received for unused PTO at the time of her termination if her PTO had been properly tracked. The **Table** also includes the employer's related share of FICA costs for the net overpayment. As previously stated, and as illustrated by the **Table**, the number of PTO hours Ms. Fischer was eligible to receive at the time of her termination is based on her available timesheets and the number of PTO hours she recorded. If additional timesheets were available or if Ms. Fischer did not record all PTO used, the number of PTO hours available to her at her termination may have been less than 300.

As illustrated by **Table 6**, Ms. Fischer's authorized hourly pay rate varied between the dates she received unauthorized PTO payouts and at the date of her termination. As a result, the unauthorized gross wages she received were calculated at each payout date. The **Table** also illustrates Ms. Fischer was paid an incorrect hourly rate at the time of her termination.

Table 6

Description	Number of Hours	Hourly Rate	Total
Number of hours improperly paid:			
PTO payout in January 2019	164	\$ 25.24	\$ 4,139.36
PTO payouts in April 2019	200	26.44	5,288.00
PTO payouts in June 2019	200	26.44	5,288.00
Termination payout in September 2020*	84	28.44	2,388.96
Unauthorized gross pay	648		17,104.32
Less: Authorized payout at termination^	(300)	26.44	(7,932.00)
Net overpayment	348		9,172.32
Employer's share of FICA			701.68
Total improper costs			<u>\$ 9,874.00</u>

* - Ms. Fischer's authorized hourly rate at the time of her termination was \$26.44; however, her payout for unused PTO was calculated at an hourly rate of \$28.44.

^ - Based on the available timesheets and the leave hours Ms. Fischer recorded on the timesheets. If additional timesheets were available or if Ms. Fischer did not record all PTO used, this amount may have been less.

As illustrated by the **Table**, Ms. Fischer received excess gross wages of \$9,172.32 for the unauthorized PTO payouts and improper termination payout and the Extension incurred \$701.68 of additional payroll costs for FICA. The \$9,874.00 total improper costs is included in **Exhibit A**.

Payments in Lieu of Insurance – During our review of Ms. Fischer's payroll, we identified line items in Ms. Fischer's pay stubs with descriptions of "Additional Income" and "Hourly Pay." We discussed these line items with Extension officials who reported the "Additional Income" payments were in lieu of insurance coverage offered to Extension employees. They also reported they were not aware payments of this type were issued to Ms. Fischer until after her termination.

According to Extension officials, full-time Extension employees were offered insurance through Iowa State University in May 2020. If the employee elected to accept the coverage, the Extension paid 50% of the premium. Employees who chose not to accept coverage were not to receive any alternate benefits, including additional compensation. Extension officials reported Ms. Fischer and another employee were the only full-time Extension employees eligible to enroll in the insurance coverage provided through Iowa State University.

Extension officials provided us copies of e-mails from Ms. Fischer's Extension e-mail account regarding the insurance benefit. According to an e-mail from Ms. Fischer to the Extension's bookkeeper on April 7, 2020, Ms. Fischer stated, "With July 1 the council approved paying 50% of a single health insurance plan – single premium is \$691 according to the benefits page. So we need to add \$4146 to full time staff salaries - they voted to add it to salaries and staff can decide if they go with the ISU plan or another option for themselves."

According to an e-mail dated May 5, 2020 sent to Ms. Fischer and others by an Iowa State University Extension and Outreach official, "employees must be at least half time (0.5 FTE) to be eligible for benefits. Talk to your supervisor and/or regional director about any specifics approved by councils." On May 8, 2020, Ms. Fischer sent an e-mail to another employee stating "Since it is you and me that are eligible Council will pay for 50% of a single health plan. If we choose not to go with the ISU plan that benefit will be added to salary effective July 1st."

We reviewed the March and April 2020 Council meeting minutes to determine if there was any discussion of providing payment in lieu of employees taking insurance. However, we did not identify any Council discussion or approval for paying employees a stipend if the employee did not participate in the offered insurance.

In an e-mail dated October 28, 2020, a Council member and Extension official discussed health insurance. Specifically, the Chairperson of the Council stated in the email to the Vice-Chairperson, Director of Field Operations and the Council Treasurer, “my interpretation was we were paying ½ of the premium of a single plan if they chose the ISU option not any random insurance and only if they chose insurance. I would not offer that money to someone who had insurance through another source.”

Based on documentation available from the Extension, the Council did not authorized Ms. Fischer or any other Extension employee to receive additional income if they declined the health insurance. However, by reviewing payroll records, we determined Ms. Fischer and the Extension’s other eligible employee began receiving additional unauthorized compensation in July 2020 in the amount of, or close to, the Extension’s share of the premium for the health insurance coverage they declined. Specifically:

- Ms. Fischer and the other employee received a \$159.46 of additional payments in July and August 2020 in each of four paychecks.
- Ms. Fischer’s pay rate was increased by \$2.00 per hour for the paycheck issued to her for the pay period ended September 4, 2020. Because she was paid for 80 hours for this pay period, her gross pay was improperly increased by \$160.00.
- Ms. Fischer’s pay rate was revised to reflect an unauthorized increase of \$1.99 per hour for the paycheck issued to her for the pay period ended September 18, 2020. Because she was paid for 24 hours for this pay period, her gross pay was improperly increased by \$47.76. We are unable to determine why her unauthorized hourly rate increase was changed from \$2.00 to \$1.99 for this pay period.
- The pay rate for the other Extension employee eligible to receive health insurance coverage was improperly increased by \$1.99 per hour for the pay periods ended from September 4, 2020 through April 16, 2021. The Extension’s bookkeeping service did not use the increased pay rate for the pay periods ended September 18, 2020 and October 2, 2020; however, they provided a retroactive payment for the 162.1 hours the employee worked for those pay periods.

It is not clear why the method of payment was changed from a flat \$159.46 per pay period to an increase in hourly rates. However, moving the increase to an hourly rate resulted in compensation exceeding \$159.46 per paycheck when the employee worked more than 80 hours within the pay period.

Table 7 summarizes the additional gross wages and employer’s share of FICA and IPERS issued to Ms. Fischer and the other Extension employee before the payments ended in April 2021.

Description	Jennifer Fischer		Other Employee	
(a) Unauthorized payment per pay period	\$ 159.46		159.46	
x Number of pay periods received	4	637.84	4	637.84
(b) Unauthorized hourly rate increase	\$ 1.99 / 2.00		1.99	
x Number of hours paid after increase	104	207.76	1,375.22	2,736.69
(c) Additional lump sum payment [^]	-		322.58	
Total additional gross wages (a+b+c)		845.60		3,697.11
Employer’s share of FICA		64.69		282.83
Employer’s share of IPERS		79.82		349.01
Total costs		\$ 990.11		4,328.95

[^] - Hourly increase was not included in the paychecks issued on 09/18/20 and 10/02/20, but a retroactive adjustment for 162.1 hours was included in the 10/16/20 paycheck.

As illustrated by the **Table**, Ms. Fischer and the other employee received \$845.60 and \$3,697.11 of unauthorized wages, respectively. In addition, the Extension incurred \$347.52 and \$428.83 of payroll related costs for FICA and IPERS, respectively, for the unauthorized payments. The \$990.11 and \$4,328.95 of gross wages and related payroll costs for the payments to Ms. Fischer and the other employee, respectively, are included in **Exhibit A** as improper disbursements.

Travel Reimbursements – As previously stated, Extension officials reported Ms. Fischer 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.

We obtained a list of Ms. Fischer's travel reimbursements and reviewed the payments 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. Fischer's travel reimbursements to charges on her Extension issued credit card to determine if there were any additional travel related expenses. According to the accounting system and by reviewing images of redeemed checks, we determined Ms. Fischer was issued 61 reimbursements totaling \$20,148.23 from November 2, 2016 through August 17, 2020.

We determined 14 of the 61 reimbursements were reasonable. The reasonable reimbursements identified include costs which were authorized by the Extension Council or meal costs and mileage incurred to locations which appeared to be reasonable to Extension officials. A destination was identified on Ms. Fischer's reimbursement claims for the mileage determined to be reasonable; however, explanations for the trips were typically not documented. The destinations included locations where conferences or meetings may have been held which were related to Extension operations.

We identified mileage reimbursement amounts which ranged from \$65.40 to \$621.18 for travel to various destinations within a one-month timeframe. Specifically, we identified six monthly mileage reimbursements which exceeded \$500.00, meaning Ms. Fischer claimed over 1,000 miles traveled for Extension operations those months. We are unable to determine the propriety of each trip for which she received reimbursement because explanations for the trips were not provided and we were unable to independently confirm Ms. Fischer traveled to the locations she specified. However, because Extension officials reported events relevant to Extension operations may have been held at the destinations Ms. Fischer identified, the related mileage reimbursements were classified as reasonable.

The remaining 47 reimbursements are listed in **Exhibit J**. As illustrated by the **Exhibit**, we identified reimbursements issued to Ms. Fischer for which a portion of the reimbursement was improper or unsupported. The improper portions of the reimbursements identified total \$2,729.65. Improper reimbursements included mileage between Ms. Fischer's personal residence and the office, staff meals, and meals within Monticello. According to Extension officials we spoke with, mileage commuting between a personal residence and the office is not an authorized reimbursement. In addition, employees are not to be reimbursed for meals that occur within Monticello.

As illustrated by the **Exhibit**, Ms. Fischer received \$348.80 reimbursements on both September 19, 2018 and October 3, 2018. The descriptions and number of miles claimed for each reimbursement were identical. In addition, the dates claimed for both reimbursements were identical. Because it is apparent the reimbursement issued on October 3 was a duplicate payment, it is classified as improper.

The **Exhibit** also illustrates the \$738.06 reimbursement Ms. Fischer received in November 2016 included \$60.00 "cash back" she received from a purchase made at Walmart on October 27, 2016. Specifically, the Walmart receipt showed a subtotal for the transaction then an additional \$60.00 charge to Ms. Fischer's personal Discover credit card which was described as "cash back" which increased the total of the transaction to \$140.68.

Exhibit J also includes a \$776.17 reimbursement to Ms. Fischer issued on August 21, 2018. As illustrated by the **Exhibit**, we determined \$84.48 of the reimbursement was reasonable for the 155 miles Ms. Fischer claimed from August 8, 2018 through August 20, 2018. However, the rest of the reimbursement claim was composed of the following:

- Reimbursement for a \$202.12 purchase from the Theisen's location in Monticello on July 15, 2018. The purchase was made with a credit card assigned to an Extension employee other than Ms. Fischer. The purchase was not supported by a receipt or other documentation. Documentation available from the Extension shows Ms. Fischer paid for the purchase with a personal check. The only reason to pay for the purchase with personal funds is because it was not for Extension operations. As a result, it is classified as improper in **Exhibit J**.
- Reimbursement for a \$245.58 charge from the Hyatt Regency in Columbus, OH on July 15, 2018. The purchase was made with a credit card assigned to an Extension employee other than Ms. Fischer. The purchase was not supported by a receipt or other documentation. Documentation available from the Extension shows Ms. Fischer paid for the purchase with a personal check.

As illustrated by **Exhibit H**, there was also a \$316.08 charge to the Hyatt Regency in Columbus, OH on Ms. Fischer's Extension credit card with a transaction date of July 13, 2018. The charge was classified as improper because there was not a reason for the Extension to incur a charge from that vendor at that time. The \$245.58 charge is also classified as improper in **Exhibit J**.

- The \$202.12 purchase from Theisen's and the \$245.58 charge from the Hyatt Regency total \$447.70. Ms. Fischer's reimbursement claim also included 447.7 miles for which she was reimbursed \$.545 per mile for a total of \$243.99. The line item including the 447.7 miles was described as "VISA credit card payment for Molly." It is not apparent why Ms. Fischer would include this as mileage or why the claim was paid.

We also identified \$3,121.64 of unsupported disbursements which include mileage for which a destination or purpose was not documented, purchases of bagels and donuts, and purchases of meals for more than one person with no business purpose documented. In addition, we identified several reimbursements for which supporting documentation was not available.

The \$2,729.65 of improper reimbursements and \$3,121.64 of unsupported reimbursements issued to Ms. Fischer identified in **Exhibit J** are included in **Exhibit A**.

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 and approved in a timely manner and all PTO is properly recorded.

Recommended Control Procedures

As part of our investigation, we reviewed the processes used by the Jones 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) 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.
 - (2) 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's 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. Also, we determined the Extension incurred late fees and finance charges for the period November 1, 2016 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, 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.

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. Payroll and Reimbursements – During our review of payroll and reimbursements issued to the former Director, the following concerns were identified:

- (1) Reimbursements were not properly supported by detailed receipts.
- (2) Reimbursements did not document the purpose of the travel and/or purchase.
- (3) Payments in lieu of insurance was paid to certain employees for which the Council did not allow nor approve. Specifically, additional payments were issued without Council approval and hourly pay rates were increased without Council approval.
- (4) PTO accrued and PTO used were not properly tracked for an Extension employee.

Recommendation – All Extension reimbursements should be properly supported and the purpose of the travel should be documented. In addition, all travel should be approved by Council prior to the start of travel.

Also, payroll registers should be reviewed periodically to ensure additional compensation is not provided without Council approval.

E. 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
Jones County Agriculture Extension Office**

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

Summary of Findings
For the Period October 1, 2016 through September 30, 2020

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Credit card purchases, fees, and charges:				
Amazon	Exhibit B	\$ 8,432.56	5,290.54	13,723.10
Department stores	Exhibit C	6,394.68	6,651.94	13,046.62
Grocery stores	Exhibit D	3,651.43	3,772.90	7,424.33
Restaurants	Exhibit E	2,264.67	4,209.38	6,474.05
Convenience stores	Exhibit F	1,426.93	1,194.05	2,620.98
Digital services	Exhibit G	198.66	-	198.66
Other vendors	Exhibit H	7,837.93	9,418.83	17,256.76
Fees and charges	Exhibit I	614.80	-	614.80
Payroll:				
Compensatory Time Prior to January 2019	Table 3	1,658.19	-	1,658.19
Compensatory Time After January 2019	Table 4	1,883.61	-	1,883.61
Paid Time Off	Table 6	9,874.00	-	9,874.00
Payments in lieu of insurance:				
Jennifer Fischer	Table 7	990.11	-	990.11
Other employee	Table 7	4,328.95	-	4,328.95
Travel reimbursements	Exhibit J	2,729.65	3,121.64	5,851.29
Total improper and unsupported disbursements		52,286.17	33,659.28	85,945.45
Repayments:				
Amazon refunds	Table 1	(80.79)	-	(80.79)
Personal payment	Page 13	(52.94)	-	(52.94)
Net total		\$ 52,152.44	33,659.28	85,811.72

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements				
Transaction Date	Vendor	Amount	Description Per Amazon	
02/27/17	Amazon	\$ 215.18	Parrot Mambo Parrot Airbone Night Mini Drone Launch Book Tax	
03/09/17	Amazon	12.99	Dazzling Display Clear Acrylic Card Holder	
04/19/17	Amazon	55.41	REDACTED	
04/21/17	Amazon	8.88	NCAA Alabama Crimson Tide Color Inner Wall Straw Tumbler Door Stops Tax	
05/19/17	Amazon	55.99	Miracle Gro Seed pot Kit Tax	
05/21/17	Amazon	8.48	ISU Trucker hat Shipping and Handling	
05/22/17	Amazon	19.93	ISU Plastic Table Cover Fanny Pack Tax	
05/24/17	Amazon	42.69	ISU Backpack Cooler Tax	
05/31/17	Amazon	28.85	Small Motor DIY Hobby Remote Control Toy Car Wayllshine Battery Holder case	

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	\$ 96.12	96.12	96.12	-	-
1	79.92	79.92	79.92	-	-
1	26.95	26.95	26.95	-	-
		12.19	12.19	-	-
		<u>215.18</u>			
1	12.99	12.99	-	12.99	-
		<u>12.99</u>			
		55.41	-	55.41	-
		<u>55.41</u>			
1	2.04	2.04	2.04	-	-
1	6.34	6.34	-	-	6.34
		0.50	-	-	0.50
		<u>8.88</u>			
1	52.82	52.82	-	52.82	-
		3.17	-	3.17	-
		<u>55.99</u>			
1	3.98	3.98	3.98	-	-
		4.50	4.50	-	-
		<u>8.48</u>			
1	4.66	4.66	4.66	-	-
1	14.99	14.99	14.99	-	-
		0.28	0.28	-	-
		<u>19.93</u>			
1	40.27	40.27	40.27	-	-
		2.42	2.42	-	-
		<u>42.69</u>			
1	12.88	12.88	12.88	-	-
1	7.99	7.99	7.99	-	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			Shipping and Handling
06/20/17	Amazon	(42.69)	Sack Satchel Outdoor Bike Nylon Fabric red 1 <i>(ISU Backpack Cooler)</i>
06/22/17	Amazon	5.39	REDACTED
06/29/17	Amazon	78.80	5 All Weather Orange Metal Clicker Pen Tax
06/29/17	Amazon	30.91	2 All Weather Notebooks ISU Stickers Tax
07/16/17	Amazon	3.20	Vintage Case Latch Cabinet Hook Lock Lid
07/17/17	Amazon	54.72	Books Tax
07/30/17	Amazon	24.99	Franklin Covey Storage bin
08/06/17	Amazon	39.99	Strawbees Inventor Builder Kit
08/16/17	Amazon	40.24	K Cup Coffee Prime Pantry Delivery No Rush Discount

Quantity	Price	Total	Improper	Unsupported	Reasonable
		<u>7.98</u>	7.98	-	-
		<u>28.85</u>			
		<u>(42.69)</u>	(42.69)	-	-
		<u>(42.69)</u>			
		<u>5.39</u>	-	5.39	-
		<u>5.39</u>			
5	14.87	74.35	74.35	-	-
		<u>4.45</u>	4.45	-	-
		<u>78.80</u>			
2	10.49	20.98	20.98	-	-
1	8.67	8.67	8.67	-	-
		<u>1.26</u>	1.26	-	-
		<u>30.91</u>			
1	3.20	<u>3.20</u>	-	3.20	-
		<u>3.20</u>			
		<u>52.36</u>	-	52.36	-
		<u>2.36</u>	-	2.36	-
		<u>54.72</u>			
1	24.99	<u>24.99</u>	-	24.99	-
		<u>24.99</u>	-		
		-			
1	39.99	<u>39.99</u>	-	39.99	-
		<u>39.99</u>	-		
		-			
1	39.25	39.25	-	-	39.25
1	5.99	5.99	5.99	-	-
1	(5.00)	<u>(5.00)</u>	-	-	(5.00)
		<u>40.24</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
08/23/17	Amazon	51.64	Elmers X-Acto 12" base Guillotine style plastic paper trimmer, 10 sheet capacity black Tax
09/04/17	Amazon	46.57	3 REDACTED books
09/04/17	Amazon	145.25	180 Snack Nut Crunch Variety Pack
09/05/17	Amazon	78.09	60 W Adjustable Temperature Welding Tool 5 pcs soldering tips
		<u>269.91</u>	Collection Coloring Set Kids Indoor Activities
			10 Creative Converting Iowa State Cyclones Plastic Banquet Table Cover
			Healthy snacks variety by Jummybo
			Laukingdom BBQ Grill Mats
			Planters Variety Packs
			Washable Markers 100 count
			Sahale snacks all natural nut blends
			Shuttle Art 120 Unique Colors
			Pretzels Variety Packs
			Unknown
09/18/17	Amazon Video	1.99	REDACTED
09/28/17	Amazon	48.76	ISU Towel ISU Hat Clip ISU Snack Dispenser Tax
09/28/17	Amazon	24.38	ISU Snack Dispenser Tax
09/29/17	Amazon	387.91	ISU Softee hoop ISU Golf Ball Pack ISU Golf Ball Mark Repair ISU Golf Towel

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	48.72	48.72		48.72	-
		2.92	-	2.92	-
		51.64	-		
		57.38	-	57.38	-
1	28.00	28.00	-	28.00	-
1	17.99	17.99	17.99	-	-
1	13.77	13.77	-	-	13.77
10	4.97	49.70	49.70	-	-
1	39.95	39.95	-	39.95	-
1	12.99	12.99	12.99	-	-
1	9.98	9.98	-	9.98	-
1	11.45	11.45	-	-	11.45
1	20.00	20.00	-	20.00	-
1	14.97	14.97	-	-	14.97
1	8.59	8.59	-	8.59	-
		(14.86)	-	(14.86)	-
		269.91			
		1.99	1.99	-	-
		1.99			
1	15.00	15.00	15.00	-	-
1	9.99	9.99	9.99	-	-
1	23.00	23.00	23.00	-	-
		0.77	0.77	-	-
		48.76			
1	23.00	23.00	23.00	-	-
		1.38	1.38	-	-
		24.38			
1	9.60	9.60	9.60	-	-
1	9.99	9.99	9.99	-	-
1	15.99	15.99	15.99	-	-
1	12.47	12.47	12.47	-	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			ISU Blanket ISU Card Holder ISU Tail Gate Kit ISU Plaid Shirt XL ISU Leather Wallet ISU Womens Shirt 1x ISU Mini Helmet ISU Trash Can ISU Auto Sun Shade ISU Stadium Seat ISU Snack Dispenser Tax
10/24/17	Amazon	2.70	FULLIN 3 PCS Gringotts Bank Coin Collection Gold Silver And Copper
10/25/17	Amazon	22.81	Brick Wall Backdrop Party Accessory (1 count) (1/Pkg)
10/25/17	Amazon	41.78	Population Book \$6.99 Made to Stick Book \$14.29 The power of moments book \$18.53, Tax
10/25/17	Amazon	20.51	Phot Booth Prop \$16.50 Shipping and Handling
10/26/17	Amazon	10.99	REDACTED
10/26/17	Amazon Prime Membership	105.93	Yearly Prime Membership

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	24.95	24.95	24.95	-	-
1	22.42	22.42	22.42	-	-
1	19.99	19.99	19.99	-	-
1	55.00	55.00	55.00	-	-
1	19.34	19.34	19.34	-	-
1	50.00	50.00	50.00	-	-
1	24.99	24.99	24.99	-	-
1	31.09	31.09	31.09	-	-
1	22.67	22.67	22.67	-	-
1	24.95	24.95	24.95	-	-
1	23.00	23.00	23.00	-	-
		21.46	21.46	-	-
		387.91			
1	2.70	2.70	2.70	-	-
		2.70			
1	22.81	22.81	-	22.81	-
		22.81			
1	6.99	6.99	-	6.99	-
1	14.29	14.29	-	14.29	-
1	18.53	18.53	-	18.53	-
		1.97	-	1.97	-
		41.78			
1	16.50	16.50	-	16.50	-
		4.01	-	4.01	-
		20.51			
		10.99	-	10.99	-
		10.99			
		105.93	105.93	-	-
		105.93			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
10/27/17	Amazon	14.66	REDACTED
10/29/17	Amazon	83.11	REDACTED
11/07/17	Amazon	59.99	Cloud Storage for 11/7/2017-11/7/2018
12/06/17	Amazon	56.67	Book Club: Firman Book I Let you Book A simple Favor Book Dark Matter Seven Days of us Book Tax
12/10/17	Amazon Video	1.99	REDACTED
12/13/17	Amazon	35.67	Journal The rule of Three Book 1 The rule of Three book 2 Tax
12/15/17	Amazon Video	1.99	REDACTED
12/15/17	Amazon Video	2.99	REDACTED
12/16/17	Amazon Video	2.99	REDACTED

Quantity	Price	Total	Improper	Unsupported	Reasonable
		14.66	-	14.66	-
		14.66			
		83.11	-	83.11	-
		83.11			
1	59.99	59.99	59.99	-	-
		59.99			
1	7.79	7.79	7.79	-	-
1	7.48	7.48	7.48	-	-
1	10.94	10.94	10.94	-	-
1	13.99	13.99	13.99	-	-
1	15.11	15.11	15.11	-	-
		1.36	1.36	-	-
		56.67			
		1.99	1.99	-	-
		1.99			
1	16.68	16.68	-	16.68	-
1	9.99	9.99	-	9.99	-
1	6.98	6.98	-	6.98	-
		2.02	-	2.02	-
		35.67			
		1.99	1.99	-	-
		1.99			
		2.99	2.99	-	-
		2.99			
		2.99	2.99	-	-
		2.99			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
12/24/17	Amazon Video	1.99	REDACTED
12/25/17	Amazon Video	2.99	REDACTED
12/27/17	Amazon	39.99	Bundle of Guest Signing plates with two pens and stand
01/05/18	Amazon	9.99	I let you go Kindle Edition
01/05/18	Amazon	69.93	Families Account: 2 Popcorn makers Panda Planner
01/09/18	Amazon	9.99	Wonder Women Wall Art- Thank you gift for Jessica
01/11/18	Amazon	19.88	Families Account: 45mm Contour Rotary Cutter Candy Cigarettes Tax
01/12/18	Amazon	17.98	Food scales
01/14/18	Amazon	39.65	Book Club: 5 I let you go books Tax
01/16/18	Amazon	15.95	Mexican Jumping beans
01/24/18	Amazon	6.71	The Sister Book

Quantity	Price	Total	Improper	Unsupported	Reasonable
		1.99	1.99	-	-
		1.99			
		2.99	2.99	-	-
		2.99			
1	39.99	39.99	39.99	-	-
		39.99			
1	9.99	9.99	9.99	-	-
		9.99			
1	39.96	39.96	39.96	-	-
1	29.97	29.97	29.97	-	-
		69.93			
1	9.99	9.99	9.99	-	-
		9.99			
1	9.79	9.79	9.79	-	-
1	8.96	8.96	8.96	-	-
		1.13	1.13	-	-
		19.88			
2	8.99	17.98	-	17.98	-
		17.98	-		
5	7.48	37.40	37.40	-	-
		2.25	2.25	-	-
		39.65			
		15.95	-	15.95	-
		15.95	-		
1	6.71	6.71	6.71	-	-
		6.71			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
01/24/18	Amazon	218.08	Reading Logs Reading Logs You are doing a freaking good job book Present over perfect Book OiDroids Series Tequila mockingbird Book: Cocktails with a twist Paper Robots The little book of thanks Reading logs Tax
02/15/18	Amazon	17.00	REDACTED
02/16/18	Amazon	5.99	Awefrank 100 Pcs 6 x10cm Plastic Plant T-Type Tags Nursery Garden
02/21/18	Amazon	69.99	4-H Sports: Tennis Net
02/24/18	Amazon Video	2.99	REDACTED
02/28/18	Amazon	11.27	Harry Potter Science: The Magic hat Shop Kindle Edition
03/01/18	Amazon	78.16	Olin Garden Program: Have Fun Book The Magic Hat Book Planting a rainbow Book Oh Can you Seed Book The Magic Word Book Possum Magic Book Jack's Garden

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	5.99	5.99	-	5.99	-
2	5.99	11.98	-	11.98	-
1	7.48	7.48	7.48	-	-
1	13.78	13.78	-	13.78	-
1	8.99	8.99	-	8.99	-
1	9.66	9.66	9.66	-	-
1	10.95	10.95	-	10.95	-
10	9.55	95.50	-	95.50	-
7	5.99	41.93	-	41.93	-
		11.82	-	11.82	-
		218.08			
		17.00	-	17.00	-
		17.00			
1	5.99	5.99	-	5.99	-
		5.99			
1	69.99	69.99	69.99	-	-
		69.99			
		2.99	2.99	-	-
		2.99			
1	11.27	11.27	11.27	-	-
		11.27			
1	13.59	13.59	-	13.59	-
1	11.86	11.86	-	11.86	-
1	6.06	6.05	-	6.05	-
1	7.99	7.99	-	7.99	-
1	11.48	11.48	-	11.48	-
1	7.97	7.97	-	7.97	-
1	6.51	6.51	-	6.51	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			My Mommy Magic Book Tax
03/05/18	Amazon	14.99	Years Holiday Season (Green)
03/10/18	Amazon Video	19.99	REDACTED
03/12/18	Amazon Video	2.99	REDACTED
03/19/18	Amazon	66.84	Office Supplies: Planner Carry on Book Page Print Art Eqyptian Luxury 1800 Hotel Collection Bed Sheet set Tax
03/24/18	Amazon Video	4.99	REDACTED
03/25/18	Amazon Digital	4.99	REDACTED
03/25/18	Amazon Video	4.99	REDACTED
03/29/18	Amazon	6.82	PopCorn Dragon Book
03/30/18	Amazon	6.39	Miss Rumphius Book
03/31/18	Amazon	109.74	Weslandia Book Two Old Potatoes and Me Book

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	8.99	8.99	-	8.99	-
		<u>3.72</u>	-	3.72	-
		<u>78.16</u>			
1	14.99	14.99	14.99	-	-
		<u>14.99</u>			
		<u>19.99</u>	19.99	-	-
		<u>19.99</u>			
		<u>2.99</u>	2.99	-	-
		<u>2.99</u>			
1	10.77	10.77	-	-	10.77
1	9.89	9.89	-	-	9.89
1	12.99	12.99	-	-	12.99
1	31.75	31.75	31.75	-	-
		<u>1.44</u>	1.44	-	-
		<u>66.84</u>			
		<u>4.99</u>	4.99	-	-
		<u>4.99</u>			
		<u>4.99</u>	4.99	-	-
		<u>4.99</u>			
		<u>4.99</u>	4.99	-	-
		<u>4.99</u>			
1	6.82	6.82	-	6.82	-
		<u>6.82</u>			
1	6.39	6.39	6.39	-	-
		<u>6.39</u>			
1	7.99	7.99	-	7.99	-
1	7.99	7.99	-	7.99	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			Popcorn Book Plantzilla Book The Popcorn Book Brother Eagle Book The Gardener Book A Place to Grow Book Tops & Bottoms Book The Candidate Book Calligraphy & Hand Lettering Notepad The Telepath Book Tax Unknown
04/02/18	Amazon	7.74	I will Never Not Ever Eat a Tomato Book
04/03/18	Amazon	19.98	Background Space Capsule Spaceship Photography Studio Props Child Kid
04/03/18	Amazon	7.99	Case Cover w/Card Holder Slot Pockets, Wrist Strap, Magnetic Closure
04/03/18	Amazon Digital	2.99	REDACTED
04/04/18	Amazon Services - Kindle	14.99	REDACTED
04/05/18	Amazon	31.94	Programming Office Supplies: Number the Stars Knock Knock What to Get Done Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	3.95	3.95	-	3.95	-
1	6.75	6.75	-	6.75	-
1	6.00	6.00	-	6.00	-
1	6.09	6.09	-	6.09	-
1	6.74	6.74	-	6.74	-
1	16.95	16.95	-	16.95	-
1	14.03	14.03	-	14.03	-
1	7.99	7.99	-	7.99	-
1	6.85	6.85	-	6.85	-
1	7.99	7.99	-	7.99	-
		5.17	-	5.17	-
		5.25	-	5.25	-
		<u>109.74</u>			
1	7.74	<u>7.74</u>	-	7.74	-
		<u>7.74</u>			
1	19.98	<u>19.98</u>	-	19.98	-
		<u>19.98</u>			
1	7.99	<u>7.99</u>	7.99	-	-
		<u>7.99</u>			
		<u>2.99</u>	2.99	-	-
		<u>2.99</u>			
		<u>14.99</u>	14.99	-	-
		<u>14.99</u>			
1	5.59	5.59	-	5.59	-
2	12.13	24.26	-	24.26	-
		2.09	-	2.09	-
		<u>31.94</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
04/09/18	Amazon	11.49	REDACTED-Kindle
04/17/18	Amazon	25.04	Programming: Julia Child Book The Yummy Alphabet Book Shipping & Handling Tax
04/18/18	Amazon	17.85	Programming: Secrets of Cooking Book shipping & handling tax
04/19/18	Amazon	68.01	The Rampart Guards Book 5.94
04/19/18	Amazon	86.37	Aegis Rising Book 15.95
		154.38	Polar Roller Cold Compression Therapy 29.99 The Third Coin Book 12.99 The Lost Ranger Book 9.99 The Keeper of Dragons Book 13.99 Backyard Safari Company Grows Gardens Book 11.28 Inerzen Hot or Cold Face Mask Gel Pad 19.99 The League of Governors Book 8.87 The Drunken Botanist Book 19.49 Discount -1.19 Tax
04/26/18	Amazon	79.08	REDACTED
04/26/18	Amazon	14.11	REDACTED
04/27/18	Amazon	6.79	Hook Hangers for Purses Bags

Quantity	Price	Total	Improper	Unsupported	Reasonable
		<u>11.49</u>	11.49	-	-
		<u>11.49</u>			
1	7.99	7.99	-	7.99	-
1	7.95	7.95	-	7.95	-
		7.98	-	7.98	-
		<u>1.12</u>	-	1.12	-
		<u>25.04</u>			
1	12.95	12.95	-	12.95	-
		3.99	-	3.99	-
		<u>0.91</u>	-	0.91	-
		<u>17.85</u>			
1	5.94	5.94	-	-	5.94
1	15.95	15.95	-	-	15.95
1	29.99	29.99	29.99	-	-
1	12.99	12.99	-	-	12.99
1	9.99	9.99	-	-	9.99
1	13.99	13.99	-	-	13.99
1	11.28	11.28	-	-	11.28
1	19.99	19.99	19.99	-	-
1	8.87	8.87	8.87	-	-
1	19.49	19.49	19.49	-	-
		(1.19)	(1.19)	-	-
		<u>7.09</u>	7.09	-	-
		<u>154.38</u>			
		<u>79.08</u>	-	79.08	-
		<u>79.08</u>			
		<u>14.11</u>	-	14.11	-
		<u>14.11</u>			
1	6.79	<u>6.79</u>	6.79	-	-
		<u>6.79</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
05/04/18	Amazon	16.95	Olin Garden: 60 Colors Wool Roving DIY
05/04/18	Amazon Digital	9.49	REDACTED
05/07/18	Amazon	29.53	REDACTED
05/15/18	Amazon	87.07	Summer Discovery: Pop Book Jevic and the Sotne Book Boy 21 Book Hoops Book This was never About basketball Halo Bookends Bookends Endangers Book The Pitcher Book Tax
05/18/18	Amazon	66.73	Franklin Sports Pickleball X Elite Performance Sling Bag Kanga Wood Pickeball Paddles Tax
05/20/18	Amazon Digital	4.99	REDACTED
05/20/18	Amazon Video on demand	4.99	REDACTED
05/21/18	Amazon	53.08	Going Places Joseph Had a Little Overcoat The Girl Who Never Made Mistakes

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	16.95	16.95	16.95	-	-
		16.95			
		9.49	-	9.49	-
		9.49			
		29.53	-	29.53	-
		29.53			
1	6.98	6.98	-	6.98	-
1	6.07	6.07	-	6.07	-
1	9.35	9.35	-	9.35	-
1	7.99	7.99	-	7.99	-
1	9.99	9.99	-	9.99	-
1	12.99	12.99	-	12.99	-
1	12.99	12.99	-	12.99	-
1	6.82	6.82	-	6.82	-
1	11.49	11.49	-	11.49	-
		2.40	-	2.40	-
		87.07			
1	24.99	24.99	24.99	-	-
1	39.99	39.99	39.99	-	-
		1.75	1.75	-	-
		66.73			
		4.99	4.99	-	-
		4.99			
		4.99	4.99	-	-
		4.99			
1	12.46	12.46	-	12.46	-
1	11.64	11.64	-	11.64	-
1	10.78	10.78	-	10.78	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements				
Transaction Date	Vendor	Amount	Description Per Amazon	
			Too Much Glue Tax	
05/27/18	Amazon	248.91	Summer Discovery: Bluetooth car Adapter Travel Pillow Sewing Kits Wonders of Invisible World ISU Blanket Ferals Backpack Plate and Cups Tax	
05/29/18	Amazon Video	4.99	REDACTED	
06/05/18	Amazon Digital Svcs	3.99	REDACTED	
06/18/18	Amazon Marketplace	28.48	The Crayon Box that Talked Book NCAA Iowa State Cyclones Melamine Serving Tray Tax	
06/26/18	Amazon Mktplace	34.89	None	
07/12/18	Amazon Kindle	9.99	Team Effort Collegiate Hat Clip	
07/26/18	Amazon.com	97.89	Adidas adizero discus/hammer Track Shoe	

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	14.74	14.74	-	14.74	-
		3.46	-	3.46	-
		<u>53.08</u>			
1	16.99	16.99	16.99	-	-
1	29.95	29.95	29.95	-	-
20	3.79	75.80	-	-	75.80
1	9.99	9.99	-	-	9.99
1	44.95	44.95	44.95	-	-
1	5.99	5.99	-	-	5.99
1	29.95	29.95	29.95	-	-
1	23.94	23.94	-	-	23.94
		11.35	3.57	-	7.78
		<u>248.91</u>			
		4.99	4.99	-	-
		<u>4.99</u>			
		3.99	3.99	-	-
		<u>3.99</u>			
1	9.23	9.23	-	-	9.23
1	17.99	17.99	17.99	-	-
		1.26	1.26	-	-
		<u>28.48</u>			
		34.89	-	34.89	-
		<u>34.89</u>			
1	9.99	9.99	9.99	-	-
		<u>9.99</u>			
1	97.89	97.89	97.89	-	-
		<u>97.89</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
08/30/18	Amazon Marketplace	112.15	REDACTED
08/30/18	Amazon Marketplace	26.42	Hutzler Garden Colander, Green
08/30/18	Amazon Marketplace	36.53	Rootvue Indoor Garden Laboratory Kit with Viewing Window, Seeds, Soil,
09/01/18	Amazon Marketplace	19.89	REDACTED
09/03/18	Amazon Marketplace	5.49	REDACTED
09/06/18	Amazon Marketplace	57.00	Hutzler Garden Colander, Pink
09/06/18	Amazon Marketplace	6.76	REDACTED
09/09/18	Amazon Marketplace	592.86	REDACTED
09/09/18	Amazon Marketplace	30.04	REDACTED
09/13/18	Amazon Marketplace	47.97	Storage and Playmat for Kids Bedrooms and Classrooms
09/15/18	Amazon Marketplace	16.11	REDACTED
09/18/18	Amazon	34.09	REDACTED

Quantity	Price	Total	Improper	Unsupported	Reasonable
		112.15	-	112.15	-
		112.15			
1	26.42	26.42	-	26.42	-
		26.42			
1	36.53	36.53	-	36.53	-
		36.53			
		19.89	-	19.89	-
		19.89			
		5.49	-	5.49	-
		5.49			-
		57.00	-	57.00	-
		57.00			
		6.76	-	6.76	-
		6.76			
		592.86	-	592.86	-
		592.86			
		30.04	-	30.04	-
		30.04			
1	47.97	47.97	47.97	-	-
		47.97			
		16.11	-	16.11	-
		16.11			
		34.09	-	34.09	-
		34.09			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
10/08/18	AMZN Mktp US*MT4O4OKS2 Amzn.com/bill WA	49.99	Inflatable Dinosaur Trex Costume Adult Size -Blow Up T-Rex Dino Large T
10/10/18	AMZN Mktp US*MT4IW2KZ1 Amzn.com/bill WA	58.46	Heart of a Competitor: Daily Devotions for a Winning Attitude, Fellowship of Christian Athlete Rosie Revere and the Raucous Riveters: The Questioners Book #1 The Young Champions Mind: How to Think, Train, and Thrive Like an Elite Athlete Taking Aim: Daring to be Different, Happier, and Healthier in the Great Outdoors Zero Tea 14 Day Detox Tea, Weight Loss Tea, Teatox Herbal Tea for Cleanse Tax
10/19/18	AMZN Mktp US*M841V5F30 Amzn.com/BILL WA	9.98	From the Nine Worlds Tax
10/19/18	AMZN Mktp US*M87465LF2 Amzn.com/BILL WA	2,465.55	The Last Magician Explorer Academy: The Nebula Secret 17.3 Inch Convertible Laptop Backpack - WIWU Multi Functional Travel Rucksack Water Resistant Knapsack Work School College Backpacks for Men and Women, Business Backpack fit 17 inch laptops Alienware AW15R3-7390SLV-PUS 15.6" Gaming Laptop (7th Generation Intel Core i7, 16GB RAM, 512SSD + 1TB HDD, Silver) VR Ready with NVIDIA GTX 1070 Hermitshell Travel Case for Oculus Rift + Touch Virtual Reality System Tax
10/26/18	AMZN Mktp US*M*85TOACO Amzn.com/bill WA	126.95	Rising Storm: The Last Sanctuary Book One Alone: The Girl in the Box, Book 1 Columbus Day (Expeditionary Force) Barnyard Game & Puzzles: 100 Mazes, Word Games, Picture Puzzles, Jokes & Riddles, Brainteasers, and Fun Activities for Kids The Great Outdoors Games & Puzzles The Prince (Spy Girl) (Volume 1)

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	49.99	49.99	49.99	-	-
		49.99			
1	8.71	8.71	8.71	-	-
1	9.33	9.33	-	-	9.33
1	12.19	12.19	12.19	-	-
1	10.99	10.99	10.99	-	-
1	14.97	14.97	14.97		-
		2.27	2.27	-	-
		58.46			
1	9.33	9.33	9.33	-	-
		0.65	0.65	-	-
		9.98			
1	9.20	9.20	-	-	9.20
1	11.72	11.72	-	-	11.72
1	43.99	43.99	43.99	-	-
1	2,204.85	2,204.85	2,204.85	-	-
1	39.99	39.99	39.99	-	-
		155.80	155.80	-	-
		2,465.55			
1	13.99	13.99	13.99	-	-
1	9.99	9.99	9.99	-	-
1	6.84	6.84	6.84	-	-
1	9.95	9.95	-	-	9.95
1	9.14	9.14	-	-	9.14
1	14.99	14.99	14.99	-	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			Noble Beginnings: A Jack Noble Novel THE COMFY Original Oversized Microfiber & Sherpa Wearable Blanket, Seen On Shark Tank, One Size Fits All Blue Tax
11/05/18	AMZN Mktp US*M668A2M51 Amzn.com/BILL WA	14.17	Flashback (Keeper of the Lost Cities) Tax
11/06/18	AMZN Mktp US*M866V8B10 Amzn,comfbill WA	4.99	A Simple Act of Gratitude:How Learning to Say Thank You Changed My Life
11/06/18	AMZN Mktp US*M884NOHDI Amzn.com/BILL WA	4.99	A Simple Act of Gratitude:How Learning to Say Thank You Changed My Life
11/07/18	AMZN Mktp US*M85UN582OAmzn.com/bill WA	11.13	A Simple Act of Gratitude:How Learning to Say Thank You Changed My Life
11/07/18	AMZN Mktp US*M86UX389OAmzn.com/bill WA	35.85	The Gratitude Jar: A Simple Guide to Creating Miracles Words to the Rescue: The sentiment guide for the tongue tied. Tapestry Tea Sampler Assorted Specialty Teas Gift Pouch and Coaster - 6 Pack Zmart Fuzzy Socks for Women Girls Colorful Indoors Animal Slipper Socks Tax
11/07/18	AMZN Mktp US*M87MO883OAmzn.com/bill WA	4.99	A Simple Act of Gratitude:How Learning to Say Thank You Changed My Life

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	11.69	11.69	11.69	-	-
1	44.99	44.99	44.99	-	-
		5.37	5.37	-	-
		126.95			
1	13.24	13.24	13.24	-	-
		0.93	0.93	-	-
		14.17			
1	4.99	4.99	4.99	-	-
		4.99			
1	4.99	4.99	4.99	-	-
		4.99			
1	6.48	6.48	6.48	-	-
1	10.40	10.40	10.40	-	-
1	6.39	6.39	-	-	6.39
1	5.99	5.99	5.99	-	-
1	16.99	16.99	16.99	-	-
		0.73	0.73	-	-
		46.98			
1	4.99	4.99	4.99	-	-
		4.99			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
11/12/18	Amazon.com*M84XPOSII Amzn.com/blli WA	20.13	Book - Redacted Tax
11/13/18	AMZN Mlctp USM81CC7KPI Amzn.com/BILLWA	7.48	Mystery of the Midnight Rider Tax
11/14/18	AMZN mktp US*W86A81 9J0 Amzn.com/bill WA	6.58	The Secret of the Old Clock
11/14/18	AMZN Mktp USM84OU87ZI Amzn.com/bill WA	29.92	Assorted Space Party Sticker Pack with themes like Rocket Ship, Realistic Space, Planet, Solar System and Outer Space Darice, 258 Stickers, County Fair Sticker Book Kicko Jumping Leap Frog Toy - 144 Pack of 2 Inch Assorted Colors, Plastic - for Kids, Playing, Parties, Party Favors, Easter, Birthdays, and School Time Factory Soar 3.5 x 6.5 Pocket Calendar Tax
11/19/18	AMZN Mktp US*MO9YF2CT1 Amzn.com/BILL WA	22.46	Book - Redacted Tax
11/20/18	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(49.99)	CREDIT VOUCHER Amazon.com Amzn.com/bill WA (<i>Inflatable Dinosaur T-Rex Costume Adult Size -Blow Up T-Rex Dino Large T Rex Suit</i>)
11/29/18	AMZN Mktp US*MO4EAOA52 Amzn.com/bill WA	187.86	Xbox 360 4GB Console with Kinect Holiday Value Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	18.81	18.81	-	18.81	-
		1.32	-	1.32	-
		20.13	-	-	-
1	6.99	6.99	6.99	-	-
		0.49	0.49	-	-
		7.48	-	-	-
1	6.58	6.58	6.58	-	-
		6.58	-	-	-
1	10.95	10.95	-	-	10.95
1	2.87	2.87	-	-	2.87
1	9.49	9.49	-	-	9.49
1	5.99	5.99	5.99	-	-
		0.62	-	-	0.62
		29.92	-	-	-
1	20.99	20.99	-	20.99	-
		1.47	-	1.47	-
		22.46	-	-	-
		(49.99)	(49.99)	-	-
		(49.99)	-	-	-
1	179.88	179.88	179.88	-	-
		7.98	7.98	-	-
		187.86	-	-	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
12/03/18	AMZN Mktp US*MOIMY3VG2 Amzn.com/bill WA	21.71	Book - Redacted Tax
12/04/18	AMZN Mktp US*M05432BC0 Amzn.com/bill WA	154.84	Homtime Multi-Function Alarm Clock, Indoor Thermometer, Charging Station/Phone Charger with Dual Port USB for iPhone/iPad/iPod/Android Phone and Tablets, Black Fintie Case for iPad 9.7 2018/2017, iPad Air 2, iPad Air - Lightweight Slim Shell Cover with Translucent Frosted Back Protector Supports Auto Wake/Sleep for iPad 6th / 5th Gen, Red Digital Alarm Clock Charger with Dual USB Charging Ports, Indoor Thermometer, Dimmable LCD Larger Display and Snooze for Bedroom [Upgraded Version](White) IMLEZON Charging Station 7-Port USB Charging Station for Multiple Devices (White, not Included Cables) Shipping Discount
12/16/18	AMZN Mktp USM23SD6Z9O Amzn.comIBILL WA	29.95	Law of Attraction Life & Goal Planner - A 12 Month Journey Creating Your Dream Life - Personal Gratitude Journal, Week Success Planner, Vision Board & Organizer + Planner Stickers
12/27/18	AMZN Mktp US*M223R57B0 Amzn.ccm/bill WA	14.21	Wrath of the Dragon King Tax
01/10/19	CREDIT VOUCHER AMZN Mktp US Arnzn com/bill WA	(31.99)	Returned Item - IMLEZON Charging Station 7-Port USB Charging Station for Multiple Devices (White, not Included Cables)
01/10/19	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(29.95)	Return item - Law of Attraction Life & Goal Planner
01/10/19	CREDIT VOUCHER AMZN Mktp US Arnzn.com/bill WA	(25.66)	Details Not Available by Amazon

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	20.29	20.29	-	20.29	-
		1.42	-	1.42	-
		<u>21.71</u>	-		
1	33.95	33.95	33.95	-	-
5	10.99	54.95	-	-	54.95
1	33.95	33.95	33.95	-	-
1	31.99	31.99	31.99	-	-
		4.62	4.62	-	-
		<u>(4.62)</u>	<u>(4.62)</u>	-	-
		<u>154.84</u>			
1	29.95	29.95	29.95	-	-
		<u>29.95</u>			
1	13.28	13.28	13.28	-	-
		0.93	0.93	-	-
		<u>14.21</u>			
		(31.99)	(31.99)	-	-
		<u>(31.99)</u>			
		(29.95)	(29.95)	-	-
		<u>(29.95)</u>			
		(25.66)	(25.66)	-	-
		<u>(25.66)</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
01/19/19	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(0.43)	<i>Details Not Available by Amazon</i>
01/21/19	AMZN Mktp US*MB4078ED2 Amzn.com/bill WA	18.17	Book - Redacted Tax
02/08/19	AMZN Mktp US*MB1YA9UA2 Amzn.com/bill WA	6.31	ASURION 3 Year Kitchen Protection Plan (\$125 - \$149.99)
03/01/19	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(14.21)	Returned Item - Book - (<i>Wrath of the Dragon King</i>)
03/01/19	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(2.90)	<i>Details Not Available by Amazon</i>
03/12/19	AMZN Mktp US*MW1X94ZR1 Amzn.com/bill WA	138.25	Steelheart (The Reckoners) House of Leaves The Finisher (Vega Jane, Book 1) MP Michael Phelps XCEED Swimming Goggles New Star Foodservice 27051 Stainless Steel Table Tent Sign,"Coffee", 2-Inch by 2-Inch, Set of 2 New Star Foodservice 27075 Stainless Steel Table Tent Sign, (Decaf), 2"x 2", Set of 2 New Star Stainless Steel Table Tent Sign,"Hot Water", 2-Inch by 2-Inch, Set of 2 Proof! Math Game - The Fast Paced Game of Mental Math Magic - Teachers' Choice Award Winning Educational Game, Ages 9+ Tax
03/13/19	Amazon com*MI8YI5UC2 Amzn.com/bill WA	55.15	Targus VersaLink Universal Travel Laptop Dock with VGA/HDMI Connectivity & 2 USB 3.0 Ports for PC, Mac, & Android (DOCK110USZ) Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
		(0.43)	(0.43)	-	-
		(0.43)			
		16.98	-	16.98	-
		1.19	-	1.19	-
		18.17			
1	6.31	6.31	6.31	-	-
		6.31			
		(14.21)	(14.21)	-	-
		(14.21)			
		(2.90)	(2.90)		-
		(2.90)			
1	9.99	9.99	9.99	-	-
1	15.19	15.19	15.19	-	-
1	7.19	7.19	7.19	-	-
1	54.99	54.99	54.99	-	-
1	7.95	7.95	-	7.95	-
1	7.95	7.95	-	7.95	-
1	7.95	7.95	-	7.95	-
1	17.99	17.99	17.99	-	-
		9.05	9.05	-	-
		138.25			
1	51.54	51.54		51.54	-
		3.61	-	3.61	-
		55.15			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
03/14/19	Amazon.com*M176N1 1P2 Amzn .com/bill WA	46.27	# Book - Redacted Franklin Sports Over The Door Basketball Hoop - Slam Dunk Approved - Shatter Resistant - Accessories Included MacGregor X500 Basketball Tax
03/19/19	AMZN Mktp US*MWOYL7412 Amzn.com/BILL WA	24.99	# EN-EL14 EN EL14a Battery Charger Pack, LP 2-Pack Battery & Charger, Compatible with Nikon D3500, D5600, D3300, D5100, D5500, D3100, D3200, D5200, D5300, D3400, DF, P7000, P7100, P7700, P7800 & More
03/20/19	AMZN Mktp US*MW5S33AUO Amzn.com/BILL WA	18.95	# 2 Pack Battery and Charger Kit Bundle for Olympus Tough TG-Tracker, TG-5, TG-2iHS, TG-3, TG-4 Waterproof Digital Camera Includes 2 Replacement (1500Mah) LI-90B, LI-92B Batteries + Charger + More
04/02/19	AMZN MKTP USMW8O78BJ2 AM AMZN.COM/BILL WA	60.96	Darice Piggy Bank Ceramic White 3-1/4 x 3-3/4 inches (6-Pack) 6651-67 Tax
04/02/19	AMZN MKTP US*MW3OB18E2 AM AMZN.COM/BILL WA	63.58	Master Lock 5900D Set Your Own Combination Portable Safe, 9-17/32 in. Wide, Gunmetal Grey Ollieroo Lockable Medication Box Organizer Small Medicine Lock Box with Compartments Childproof Prescription Storage Box 8.46x5.87x5.51 inch Green Smell Proof Bags and Container with Lock - Carbon Lined Odor Proof Locking Travel Bag - Discreet Locking Travel Bag - Case for Medication, Herbs, Spice, Perfume, Incense - PU Leather, Blue Tax
04/02/19	AMZN MKTP US*MW61886C0 AM AMZN.COM/BILL WA	96.47	Nestle 100 Grand Chocolate Candy Bars, 1.5 Ounce Bars (Pack of 36) Big Bucks Tablecover Party Accessory (Value 3-Pack) PayDay Single 1.85 Oz. 24Count case Pack 24

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	11.55	11.55	11.55	-	-
1	24.99	24.99	24.99	-	-
1	6.99	6.99	6.99	-	-
		2.74	2.74	-	-
		46.27			
1	24.99	24.99	24.99	-	-
		24.99			
1	18.95	18.95	18.95	-	-
		18.95			
3	18.99	56.97	56.97	-	-
		3.99	3.99	-	-
		60.96			
1	13.44	13.44	-	13.44	-
1	19.99	19.99	-	19.99	-
1	25.99	25.99	-	25.99	-
		4.16	-	4.16	-
		63.58			
1	31.13	31.13	-	31.13	-
1	16.59	16.59	-	16.59	-
1	25.35	25.35	-	25.35	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			ZERO White Fudge Candy Bar (Pack of 24) Tax
04/02/19	AMZN MKTP US*MWSSS4K9I AM AMZN.COM/BILL WA	104.52	Big Bucks Tablecover Party Accessory (1 count) (1/Pkg) Life Savers Five Flavors Hard Candy, 1.14 Ounce (Pack of 20) Tax
04/02/19	AMZN Mktp US*MW9WO4OP2 Amzn.com/BILL WA	40.55	\$ Bag Photo/Balloon Holder Party Accessory (1 count) Tax
04/11/19	AMZN Mktp US*MZ4F39OVO Amzn.com/bill WA	16.04	Gift Republic 100 Books Bucket List Poster Tax
04/11/19	AMZN Mktp US*MZOVESCJO Amzn.com/Bill WA	3.20	ASURION 3 Year Electronics Protection Plan \$25-49.99 Tax
04/12/19	AMAZON.COM*MW9MIYY52 AMZN AMZN.COM/BILL WA	18.18	Cool King Gorilla T-Shirt Men Women Champ Kong Beast Edition Tax
04/12/19	AMZN MKTP US*MZ9XRIF3O AM AMZN.COM/BILL WA	6.41	Fliptomania King Kong Flipbook Tax
04/12/19	AMZN MKTP US*MZ8U86F50 AM AMZN.COM/BILL WA	7.15	Fortnite Coloring Book: Premium Unofficial Coloring Book for Kids and Teens Tax
04/13/19	AMZN MKTP UWMZOV53XI AM AMZN.COM/BILL WA	122.98	Knock Knock This is a Book Bookmark Pad The Book Lover's Journal (Reading Journal, Book Journal, Organizer) Gaming "KEEP OUT" door sign - Funny Novelty Gift for obsessive Gamers! Perfect for Teens Son's Husbands Men Boyfriends

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	20.47	20.47	-	20.47	-
		2.93	-	2.93	-
		<u>96.47</u>			
14	6.24	87.36	-	87.36	-
1	10.28	10.28	-	10.28	-
		6.88	-	6.88	-
		<u>104.52</u>			
5	7.58	37.90	-	37.90	-
		2.65	-	2.65	-
		<u>40.55</u>			
1	14.99	14.99	14.99	-	-
		1.05	1.05	-	-
		<u>16.04</u>			
1	2.99	2.99	2.99	-	-
		0.21	0.21	-	-
		<u>3.20</u>			
1	16.99	16.99	16.99	-	-
		1.19	1.19	-	-
		<u>18.18</u>			
1	5.99	5.99	5.99	-	-
		0.42	0.42	-	-
		<u>6.41</u>			
1	6.68	6.68	-	6.68	-
		0.47	-	0.47	-
		<u>7.15</u>	-		
1	7.06	7.06	-	7.06	-
1	11.94	11.94	-	11.94	-
1	15.95	15.95	15.95	-	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			Pyle Portable Projector Screen - Mobile Projection Screen Stand, Lightweight Carry & Durable Easy Pull Out System for Schools Meeting Conference Indoor Outdoor Use, 40 Inch (PRJTP46), White Tax
04/17/19	CREDIT VOUCHER AMZN MKTP US AMZN.COM/BILL AMZN.COM/BILL WA	(34.14)	Returned Items <i>(Items returned are part of 4/13/19 purchase of \$122.98)</i>
04/18/19	AMZN Mktg USMZOHROECO Amzn.com/BILL WA	12.83	King Kong Vintage Poster (artist: Olivetti) Italy c. 1949 (Playing Card Deck - 52 Card Poker Size with Jokers) Tax
04/20/19	AMZN MKTP USMZIX7OW1 AM AMZN.COM/BILL WA	31.98	CHARMKING Compression Socks for Women & Men Circulation 8 Pairs 15-
04/26/19	AMZN MKTP USMZ9PXSVP2 AM AMZN.COM/BILL WA	33.62	Card Reader,BOMAX SD Micro Card Reader Portable SD Card Reader Tf Card Reader & USB C Micro SD Card Adapter for Computer iPad Galaxy S8 Android Mac,Micro USB 3.0 Connector-White Meffort Inc Lightweight Drawstring Bag Sport Gym Sack Bag Backpack with Side Pocket - Galaxy Stars Tax
05/05/19	CREDIT VOUCHER AMZN MKTP US AMZN.COM/Bill AMZN COM/Bill WA	(20.32)	Returned Items <i>(Return of Darice Piggy Bank Ceramic White)</i>
05/05/19	CREDIT VOUCHER AMZN MKTP US AMZN.COM/Bill AMZN COM/Bill WA	(20.32)	Returned Items <i>(Return of Darice Piggy Bank Ceramic White)</i>
05/05/19	CREDIT VOUCHER AMZN MKTP US AMZN.COM/Bill AMZN COM/Bill WA	(20.32)	Returned Items <i>(Return of Darice Piggy Bank Ceramic White)</i>
05/05/19	CREDIT VOUCHER AMZN MKTP US AMZN.COM/Bill AMZN COM/Bill WA	(10.39)	Returned Items <i>(Items returned were included in 4/2/19 for \$63.58)</i>

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	79.98	79.98	-	79.98	-
		8.05	-	8.05	-
		122.98			
		(34.14)		(34.14)	-
		(34.14)	-		
		(34.14)	-		
1	11.99	11.99	11.99	-	-
		0.84	0.84	-	-
		12.83			
1	31.98	31.98	31.98	-	-
		31.98			
1	16.47	16.47	-	-	16.47
1	14.95	14.95	14.95	-	-
		2.20	-	-	2.20
		33.62			
		(20.32)	(20.32)	-	-
		(20.32)			
		(20.32)	(20.32)	-	-
		(20.32)			
		(20.32)	(20.32)	-	-
		(20.32)	-		
		(10.39)	-	(10.39)	-
		(10.39)			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
05/06/19	AMZN MKTP US*MZ4JF6R80 AM AMZN COM/BILL WA	14.46	Book - Redacted Tax
05/14/19	AMAZON.COM*MN3YG8GH1 AMZN AMZN COM/Bill WA	18.68	Book - Redacted Book - Redacted Tax
05/15/19	AMZN Mktp US*MN21N7X61 Amzn.com/bitl WA	17.26	Book - Redacted Tax
05/18/19	AMAZON.COM*MN92F3P02 AMZN AMZN.COM/BILL WA	3.58	Book - Redacted Tax
05/19/19	AMZN MKTP US*MNOIJ7GW2 AM AMZN.COM/BILL WA	130.31	Book - Redacted Book - Redacted Book - Redacted Book - Redacted 10 Pack Adhesive Pen Loop, Volin Crik Self-adhesive Pen Holder Pencil Elastic Loop Designed For Notebooks, Journals,Calendars, Multicolor Rite in the Rain All-Weather Durable Clicker Pen - Black Ink (No. 93K) Rite in the Rain Weatherproof Hard Cover Notebook Rite in the Rain Weatherproof Top-Spiral Notebook, 3" x 5", Black Cover, Universal Pattern (No. 735) Tax
05/20/19	AMAZON COM*MN4UC66D1 AMZN AMZN.COM/BILL WA	15.27	Rite in the Rain All-Weather Mechanical Pencil, Black Barrel, 1.1mm Black Lead (No. BK99) Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	13.51	13.51		13.51	-
		0.95	-	0.95	-
		<u>14.46</u>			
1	5.26	5.26	-	5.26	-
1	12.20	12.20	-	12.20	-
		1.22	-	1.22	-
		<u>18.68</u>			
1	16.13	16.13	-	16.13	-
		1.13	-	1.13	-
		<u>17.26</u>			
1	3.35	3.35	-	3.35	-
		0.23	-	0.23	-
		<u>3.58</u>			
1	11.66	11.66	-	11.66	-
1	13.99	13.99	-	13.99	-
1	11.52	11.52	-	11.52	-
1	11.39	11.39	-	11.39	-
1	8.69	8.69	-	-	8.69
			-		
1	12.95	12.95	-	12.95	-
1	39.90	39.90	-	39.90	-
1	11.67	11.67	-	11.67	-
			-		
		8.54	-	8.54	-
		<u>130.31</u>	-		
1	14.27	14.27	-	14.27	-
			-		
		1.00	-	1.00	-
		<u>15.27</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements				
Transaction Date	Vendor	Amount	Description Per Amazon	
05/24/19	AMZN Mktp US*MN9R42630 Amzn.com/bill WA	5.34	ASURION 3 Year Portable Electronic Accident Protection Plan with Tech Support \$30-39.99 Tax	
05/25/19	AMZN Mktp US*MN5KD69A1 Amzn.com/bill WA	299.87	Book - Redacted	
05/28/19	AMZN Mktp US *MN4EH1210 Amzn.com/bill WA	42.79	Book - Redacted	
		342.66	Book - Redacted	
			Book - Redacted	
			Book - Redacted	
			Book - Redacted	
			3D Pen Mat with Basic Template, with 3D Pen Books and 2 Silicone Finger Caps, Great 3D Pen Drawing Tools	
			3D Printer Drawing Paper, SHONCO Design Paper Molds for 3D Drawing Paper Models for Practice 20pcs	
			3D Printing Pen Silicone Design Mat Drawing Board for Drawing & Designing with 2 Silicone Finger Caps, Great Multi-Shaped Art Drawing Tools 3D Pen Accessory Template Educational for Kids Adults(3#)	
			3D Printing Pen Silicone Design Mat with Basic Template, with 2 Silicone Finger Caps, Great 3D Pen Drawing Tools MIKA3D	
			Bluetooth 5.0 Wireless Earbuds, ENACFIRE Future Wireless Bluetooth Headphones with 18H Playtime HiFi Stereo Sound Quality IPX5 Waterproof Bluetooth Earbuds with Portable Charging Case, Built-in Mic	
			Filmmaking Case Video Rig for Apple iPad 10.5 Pro and iPad Air 3 with Lens Adapter, Tripod Mount and Stabilizer Grip - USA Made by IOgrapher - Accessories Not Included	
			Inflatable World Globe 20"	
			Lanshion 8 Outlet Surge Protector Power Strip with 4 USB Charging Ports 1875W Desktop USB Charging Station with 6.5-Foot Long Power Cord, 1000 Joules, UL Listed (Black)	
			Large 3D Pen Mat Silicone Design Printing Mat with Basic Templates 3D Pen Books and 2 Silicone Finger Caps High Temperature Resistant Drawing mat for Kids or Adults (Transparent)	

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	4.99	4.99	4.99	-	-
		0.35	0.35	-	-
		5.34			
1	14.92	14.92	-	14.92	-
1	11.39	11.39	-	11.39	-
1	7.38	7.38	-	7.38	-
1	12.91	12.91	-	12.91	-
1	7.99	7.99	-	7.99	-
1	6.99	6.99	-	6.99	-
1	14.98	14.98	-	-	14.98
1	9.99	9.99	-	-	9.99
1	6.99	6.99	-	-	6.99
1	12.99	12.99	-	-	12.99
1	39.99	39.99	39.99	-	-
1	69.99	69.99	-	-	69.99
1	14.78	14.78	-	-	14.78
1	29.99	29.99	-	-	29.99
1	19.99	19.99	-	-	19.99

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			MYNT3D - MP025-10M SuperPack ABS 3D Pen Filament Refills, 32 Color, 10m Each, Over 1kg Discount Tax
06/11/19	AMZN MKTP US*M66V34PZ2 AM AMZN COMIBILL WA	89.83	Crocs Unisex-Adult Baya Clog
06/11/19	AMZN MKTP USM69BM8APO AM AMZN.COM/BILL WA	42.79	Elongdi Water Beads Pack Rainbow Mix 50,000 Beads Growing Balls, Jelly Water Gel Beads for Spa Refill, Kids Sensory Toys , Vases, Plant, Wedding and Home Décor HEXBUG Battery (12-Pack) HEXBUG nano Nitro 5 Pack - Sensory Vibration Toys for Kids and Cats - Tiny HEX BUG Children's Toy Technology with Batteries Included - Multicolor Tax
06/15/19	AMZN MKTP USM67TI3DUI AM AMZN.COMIBUJ. WA	80.29	Book - Redacted Book - Redacted Book - Redacted Meffort Inc Lightweight Drawstring Bag Sport Gym Sack Bag Backpack with Side Pocket - Colorful Tree Tax
06/20/19	AMZN Mktp US*M636T76V0 Amzn.com/bill WA	45.29	Bodysocks Adult Inflatable Spaceman Fancy Dress Costume Tax Shipping
07/01/19	AMZ*FRANKLINPLANNER customerservi UT	26.62	Franklin Planner
07/02/19	AMZN Mktp US*MH5UO2POI Amzn.ccwnlbill WA	366.00	American Flag by USA Flag Co. is 100% American Made: The Best 3x5 Embroidered Stars and Sewn Stripes, Made in the USA (3 by 5 Foot) Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	39.99	39.99	-	-	39.99
		(1.02)	-	-	(1.02)
		<u>22.42</u>	-	-	22.42
		<u>342.66</u>			
1	39.99	39.99	39.99	-	-
1	6.99	6.99	-	-	6.99
1	16.99	16.99	16.99	-	-
1	59.97	59.97	59.97	-	-
		<u>8.68</u>	8.68	-	-
		<u>132.62</u>			
1	9.78	9.78	-	9.78	-
1	17.70	17.70	-	17.70	-
3	10.87	32.61	-	32.61	-
1	14.95	14.95	14.95	-	-
		<u>5.25</u>	-	5.25	-
		<u>80.29</u>			
1	32.99	32.99	32.99	-	-
		2.31	2.31	-	-
		<u>9.99</u>	9.99	-	-
		<u>45.29</u>			
		<u>26.62</u>	-	26.62	-
		<u>26.62</u>			
12	28.50	342.00	-	342.00	-
		<u>24.00</u>	-	24.00	-
		<u>366.00</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
07/08/19	Amazon.com*MH7IQ41Y2 Amzn.com/bill WA	13.81	Book - Redacted Tax
07/09/19	AMZN Mktp US*MH3XT3XP2 Amzn.com/BILL WA	54.61	Dog Flower Dandelion Dog Paw Dog Lover Gift Shirt Dog Mom Shirt Tees for Women Letter Print Dog Lover Tees Sunflower Casual Short Sleeve Mom Gift Tops Womens LOVE Dog Mom Sunflower Shirt Gifts Mother Dog lovers Tax
07/11/19	AMZN Mktp US*MH85UI H52 Anzn.com/bill WA	8.05	Iuhan Christmas Photography Background Studio Backdrop Cloth for Kids and Adults, Christmas Tree Snowman Snowflake Theme Backdrops Tree Vinyl 3x5FT Fireplace Background Photography Studio (I) Tax Shipping
07/11/19	AMZN Mktp US*MHSW12HX2 Amzn.com/bill WA	30.91	PicassoTiles 60 Piece Set 60pcs Magnet Building Tiles Clear Magnetic 3D Building Blocks Construction Playboards - Creativity beyond Imagination, Inspirational, Recreational, Educational, Conventional Discount Tax
07/11/19	AMZN Mktp USMHOWHOSW2AmaconMIWA	340.80	Emart Photo Video Studio Backdrop Stand, 10 x 12ft Heavy Duty Adjustable Photography Muslin Background Support System Kit Issuntex 10X12 ft Blue Background Muslin Backdrop,Photo Studio,Collapsible High Density Screen for Video Photography and Television Issuntex 10X12 ft Green Background Muslin Backdrop,Photo Studio,Collapsible High Density Screen for Video Photography and Television Issuntex 10X12 ft Red Background Muslin Backdrop,Photo Studio,Collapsible High Density Screen for Video Photography and Television

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	12.91	12.91	-	12.91	-
		0.90	-	0.90	-
		<u>13.81</u>			
1	16.95	16.95	16.95	-	-
1	16.09	16.09	16.09	-	-
1	17.99	17.99	17.99	-	-
		3.58	3.58	-	-
		<u>54.61</u>			
1	0.99	0.99	0.99	-	-
		0.07	0.07	-	-
		6.99	6.99	-	-
		<u>8.05</u>			
1	33.99	33.99	33.99	-	-
		(5.10)	(5.10)	-	-
		2.02	2.02	-	-
		<u>30.91</u>			
1	138.98	138.98	138.98	-	-
1	26.99	26.99	26.99	-	-
1	26.99	26.99	26.99	-	-
1	26.99	26.99	26.99	-	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			Kate 5ft(W) x7ft(H) Abstract Photography Backdrop Portrait Photography Backdrops Purple Photography Background Props for Studio
			LYWYGG 5x7ft Rocket Launch Backdrops Cartoon Spacecraft Photo Shoot Background Space Capsule Spaceship Photography Studio Props Child Kid Boy Girl Artistic Portrait Digital Backdrops Vinyl CP-43
			MUEEU Blue Backdrops Ocean Navy Blue Vinyl Thin Photography Background Solid Colour Wall Wood Floor Potriotic Seamless Studio Props for Photographers 6x9ft
			Photo Backdrop - Wooden Photo-Booth Background with Vintage Green Wood Flooring, Green Photography Background for Studio, Wedding, Birthday Party, 5 x 7 Feet
			Tax
07/15/19	Amazon.com*5MH8T92KW1 Amzn.com/bill WA	48.72	SOLO 4R-2050 4 oz White Paper Cone Cups (Case of 5000)
			Tax
07/25/19	AMZN Mktp US*MH92A4IB0 Amzn.com/bill WA	11.77	Paw Print Drawstring Backpack (Set of 12) Bright Assorted Colors
			Tax
07/25/19	AMZN Mktp USMA8LY6351 Amazon.com/bill WA	119.54	Meffort Inc Lightweight Drawstring Bag Sport Gym Sack Bag Backpack - Clock Butterfly
			Meffort Inc Lightweight Drawstring Bag Sport Gym Sack Bag Backpack with Side Pocket - Almond Blossom
			Meffort Inc Lightweight Drawstring Bag Sport Gym Sack Bag Backpack with Side Pocket - Cherry Blossom
			Meffort Inc Lightweight Drawstring Bag Sport Gym Sack Bag Backpack with Side Pocket - Cool Cat 1
			NGIL All Purpose Organizer Medium Utility Tote Bag 2018 Spring Collection
			Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	32.00	32.00	32.00	-	-
1	19.98	19.98	19.98	-	-
1	35.59	35.59	35.59	-	-
1	10.99	10.99	10.99	-	-
		22.29	22.29	-	-
		340.80			
1	45.53	45.53	-	45.53	-
		3.19	-	3.19	-
		48.72			
1	11.00	11.00	11.00	-	-
		0.77	0.77	-	-
		11.77			
1	14.95	14.95	14.95	-	-
1	14.95	14.95	14.95	-	-
1	14.95	14.95	14.95	-	-
1	14.95	14.95	14.95	-	-
2	25.95	51.90	51.90	-	-
		7.84	7.84	-	-
		119.54			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
07/28/19	AMAZON.COM*MA5EU7OR0 AMZN AMZN.COM/BILL WA	19.62	Farm Anatomy: The Curious Parts and Pieces of Country Life Interior Design: Adult Coloring Book with Modern Decorated Home Designs and Room Ideas for Relaxation and Unwind Tax
08/06/19	AMZN MKTP USMA4IX32O2 AM AMZN.COM/BILLWA	51.30	AIRHEAD SUP PAWS PAD, Charcoal Gray SUP Dog Paddle Board Traction Pad - Non Slip Grip Surf Deck Pads - 4 Piece Customizable 3M Adhesive EVA Foam for The Nose of Your Paddleboard, Surfboard, Kayak & Longboard - Guaranteed Maximum Hold Tax
08/06/19	AMZN MKTP USMA7FC3DO2 AM AMZN.COM/BILL WA	14.50	NVcompany Waterproof Bag - Dry Bag Backpack Kayaking Camping 10L Roll Top Keeps Your Gear Dry While Rafting Fishing Boating at Beach and Boat Tax
08/07/19	AMAZON.COM*MASRGST1 AMZN AMZN.COM/bill WA	9.62	Book - Redacted Tax
08/07/19	AMZN MktP US*MA2WW963I Amzn.com/BILL WA	22.98	Book - Redacted Tax Shipping
08/07/19	AMZN MktP US*MA6EHIQRI Amzn.com/BILL WA	18.01	Book - Redacted Tax Shipping
08/09/19	AMAZON.COM*MA3144500 AMZN AMZN.COM/BILL WA	7.48	Book - Redacted Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	10.50	10.50	-	-	10.50
1	7.83	7.83	-	7.83	-
		1.29	-	-	1.29
		<u>19.62</u>			
1	19.99	19.99	19.99	-	-
1	27.95	27.95	27.95	-	-
		3.36	3.36	-	-
		<u>51.30</u>			
1	13.55	13.55	13.55	-	-
		0.95	0.95	-	-
		<u>14.50</u>			
1	8.99	8.99	-	8.99	-
		0.63	-	0.63	-
		<u>9.62</u>			
1	14.94	14.94	-	14.94	-
		1.05	-	1.05	-
		6.99	-	6.99	-
		<u>22.98</u>			
1	8.44	8.44	-	8.44	-
		0.59	-	0.59	-
		8.98	-	8.98	-
		<u>18.01</u>			
1	6.99	6.99	-	6.99	-
		0.49	-	0.49	-
		<u>7.48</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
08/23/19	AMZN Mktp US*MO2Q11EA1 Amzn.com/BILLWA	32.10	Academic Passion Planner Medium Aug 2019 - Jul 2020 - Goal Oriented Weekly Agenda, Reflection Journal (B5-6.9 x 9.8 in) Monday Start (Elite Black) Tax
08/23/19	AMZN Mktp US*MO8CY3EGI Amzn.com/bill WA	76.95	1850 Trailblazer Medium-Dark Roast Coffee, 64 Count K Cups for Keurig Makers Black Rifle Coffee Rounds (Just Black (Medium Roast), 32 Count)
08/26/19	AMAZON.COM*MO1TI2G21 AMZN AMZN Com/BILL WA	19.26	Apple TV Remote Tax
08/26/19	AMZN Mktp US*MO3BW5MM2 Amzn.com/bill WA	10.69	ORCA Whale Tail Flip Flop Chaser Cup Lid Tax
08/28/19	AMZN Mktp US*MO58I4581 Amzn.com/bill WA	37.45	Academic Passion Planner Small Aug 2019 - Jul 2020 - Goal Oriented Weekly Agenda, Reflection Journal (A5-5.8 x 8.3 in) Monday Start (Bold Brown) Tax
08/28/19	AMAZONCOM*MO3A475L1 AMZN AMZN.COM/bill WA	42.05	Targus 4-Port USB 3.0 SuperSpeed Hub with AC Adapter and 5-Foot Cable, Black (ACH119US) Tax
09/06/19	AMZN DIGITAL*MO6UN5BA0 88 888-8024060 WA	5.34	eBook - Redacted Tax
09/09/19	AMZ.TheBookBundler amzn.com/pmts VA	80.00	A bulk book subscription service

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	30.00	30.00		30.00	-
		2.10	-	2.10	-
		32.10			
1	39.96	39.96	39.96	-	-
1	36.99	36.99	36.99	-	-
		76.95			
1	18.00	18.00	18.00	-	-
		1.26	1.26	-	-
		19.26			
1	9.99	9.99	9.99	-	-
		0.70	0.70	-	-
		10.69			
1	35.00	35.00	35.00	-	-
		2.45	2.45	-	-
		37.45			
1	39.30	39.30	-	39.30	-
		2.75	-	2.75	-
		42.05			
1	4.99	4.99	-	4.99	-
		0.35	-	0.35	-
		5.34			
1	80.00	80.00	80.00	-	-
		80.00			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
09/10/19	AMZN Mktp US*GQ114S1I3Amzn.com/billWA	18.73	ORCA Chaser Stainless Steel Cup 20 oz Tax
09/16/19	AMAZON.COM*NDOZF8CO3AMZNAMZNCOMIBILLWA	155.10	Apple AirPods with Charging Case (Wired) Tax
09/16/19	AMAZON.COM*FA3HC2GG3 AMZN AMZNCOM/BILL WA	32.11	Aviditi 986 Corrugated Cardboard Box 9" L x 8" W x 6" H, Kraft, for Shipping, Packing and Moving (Pack of 25) Tax
09/17/19	AMZN Mktp US*L59L81RL3Amzn.com/BILL WA	7.12	Book - Redacted Tax
09/17/19	AMZN Mktp US*7A6E63KX3Amzn.com/BILL WA	59.71	The Giving Tree Down Comes the Rain A Seed Is Sleepy Fall Mixed Up The Lorax AIRHEAD SUP PAWS PAD, Charcoal Gray Tax
09/18/19	AMZN Mktp US*II9SV8X73Amzn.com/BILL WA	11.04	Redacted Redacted Tax
09/19/19	AMZN Mktp US*JI0TR7XH3Amzn.com/BILL WA	8.79	Gingerbread Tax Shipping

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	17.50	17.50	17.50	-	-
		1.23	1.23	-	-
		<u>18.73</u>			
1	144.95	144.95	144.95	-	-
		10.15	10.15	-	-
		<u>155.10</u>			
1	30.01	30.01		30.01	-
		2.10	-	2.10	-
		<u>32.11</u>			
1	6.65	6.65	-	6.65	-
		0.47	-	0.47	-
		<u>7.12</u>			
1	6.59	6.59	-	-	6.59
1	5.99	5.99	-	-	5.99
1	5.36	5.36	-	-	5.36
1	5.98	5.98	-	-	5.98
1	11.89	11.89	-	-	11.89
1	19.99	19.99	19.99	-	-
		3.91	-	-	3.91
		<u>59.71</u>			
1	5.09	5.09	-	5.09	-
1	5.22	5.22	-	5.22	-
		0.73	-	0.73	-
		<u>11.04</u>			
1	4.49	4.49	-	4.49	-
		0.31	-	0.31	-
		3.99	-	3.99	-
		<u>8.79</u>			
			-		

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
09/19/19	CREDIT VOUCHER AMAZON COM AMZN COM/BILL AMZN.COMIBILL WA	(13.05)	Returned Item - Book - Redacted (<i>Item returned was book purchased on 5/14/19</i>)
09/23/19	AMZN Mktp US*N04MW1NG3 Amzn.com/BILLWA	41.34	Buffalo Games - Aimee Stewart - The Family Campsite - 1000 Piece Jigsaw Puzzle Ingooood Rainy Night Walk Wooden Puzzle 1000 Pieces Vermont Christmas Company Witches' Brew Jigsaw Puzzle 1000 Piece Tax Gift Card Payment
09/24/19	AMZN Mktp US*G29TK2TM3 Amzn.com/bill WA	13.90	Kalining Large Portable Dog Bowl Collapsible for Food and Water,Dog Travel Bowl Polyester Dish Suitable Poodle/Husky/Alaska,Foldable Pet Bowl Great for 2019 Climbing Hiking Camping Tax
09/25/19	AMZN Mktp US*6F8YT9DL3 Amzn.com/bILL WA	42.76	Mintra Home Bowls Set (Medium 6pk, 60 ounces,Green) for Kids, Party, Snacks, Serving, Everyday Use, Birthday Parties, Cereal, Salads, Side Dishes, Soups, Dessert, BPA free, Dishwasher Safe. Tax
09/30/19	AMZN Mktp US*PM4M424F3Amzn.com/BILLWA	42.23	Calm with The Very Hungry Caterpillar Buffalo Games - Aimee Stewart - Brown's General Store - 1000 Piece Jigsaw Puzzle ORCA Chaser Stainless Steel Cup 20 oz Tax
11/04/19	AMZN MKTP IJSB29IM6VP3 AM AMZN COM/BILL WA	88.30	Book - Redacted
11/04/19	AMZN MKTPUS'UB98ELJP3AMAMZNCOM/BIULWA	70.49	Coogam Metal Wire Puzzle Toys Advent Calendar, 2020 Christmas Countdown Calendar Decoration Gift Box Set of 24pcs Brain Teaser Toy for Count Down Xmas Holiday Party Favor Kid (Upgraded Version) D-FantiX Christmas Advent Calendar 2020 Soft Rubber Toy Christmas Advent Calendars Gift 24Pcs for Kids Kawaii Animals Santas Toys Xmas
		<u>158.79</u>	

Quantity	Price	Total	Improper	Unsupported	Reasonable
		(13.05)		(13.05)	-
		<u>(13.05)</u>	-		
1	12.99	12.99	12.99	-	-
1	25.99	25.99	25.99	-	-
1	16.95	16.95	16.95	-	-
		3.92	3.92	-	-
		<u>(18.51)</u>	<u>(18.51)</u>	-	-
		<u>41.34</u>			
1	12.99	12.99	12.99	-	-
		0.91	0.91	-	-
		<u>13.90</u>			
4	9.99	39.96	39.96	-	-
		2.80	2.80	-	-
		<u>42.76</u>			
1	6.99	6.99	-	-	6.99
1	12.99	12.99	12.99	-	-
1	19.49	19.49	19.49	-	-
		2.76	2.76	-	-
		<u>42.23</u>			
1	9.99	9.99	-	9.99	-
1	23.99	23.99	23.99	-	-
1	21.99	21.99	21.99	-	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			English Tea Shop Organic Book Style Red Advent Calendar 25 Pyramid Tea Bags
			Large Dry Erase Wall Calendar - 36" x 96" - Undated Blank 2021 Reusable Yearly Calendar - Giant Whiteboard Year Poster - Laminated Office Jumbo 12 Month Calendar (Blue)
			Nature Gear XL Window Bird Feeder - Extended Roof - Steel Perch - Sliding Feed Tray Drains Water - See Wild Birds Like Finches, Cardinals and Chickadees Up Close!
			Tax
11/04/19	Amazon.com*6K58R2G13Amzn.com/bill WA	29.45	Book - Redacted Book - Redacted Tax
11/04/19	AMAZON.COM*4S36LSOD3AMZNAMEZ.N.COMIBILLWA	14.99	Book - Redacted Sales Tax
11/05/19	AMZN Mktp US*8080V35J3 Amzn.com/bill WA	32.53	Smartbaits New 24 Day Countdown Calendar. The Ultimate Fishing Lure Advent Calendar for The Holiday Season. Tax Gift Card Payment
11/05/19	AMZN Mktp USQD4YIOV1 3 Amzn.com/bill WA	74.95	Joe & Seph's Popcorn Advent Calendar 2019 (Contains 24 x 7g bags of
11/12/19	AMZN Mktp US*2251 07ND3 Amzn.com/bill WA	224.69	Divano Roma Furniture Modern Plush Tufted Linen Fabric Sleeper Futon, Small, Brown Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	24.12	24.12	24.12	-	-
1	49.99	49.99	-	-	49.99
1	19.90	19.90	19.90	-	-
		8.81	8.81	-	-
		<u>158.79</u>			
1	14.01	14.01	-	14.01	-
1	13.51	13.51	-	13.51	-
		1.93	-	1.93	-
		<u>29.45</u>			
1	14.01	14.01	-	14.01	-
		0.98	-	0.98	-
		<u>14.99</u>			
1	40.99	40.99	40.99	-	-
		2.87	2.87	-	-
		(11.33)	(11.33)	-	-
		<u>32.53</u>			
1	74.95	74.95	74.95	-	-
		<u>74.95</u>			
1	209.99	209.99	209.99	-	-
		14.70	14.70	-	-
		<u>224.69</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
11/13/19	AMZN MKTP US*9(R9RSSZV3 AM AMZN COMIBILL WA	12.83	RUBOLD Trend Setter Dog Bandana — Birthday Independence Day or Christmas Dog Bandanas in Small Medium and Large — 10 Seconds to Tie on Your Cats Dogs or Puppy — Easy to Wash Scarf Tax
11/14/19	AMZN MKTP US*36YHP8NG3 AM AMZN.COMIBILLWA	68.35	MINDSET IS EVERYTHING Pictures Motivational Canvas 5 Panels Wall Art Inspirational Entrepreneur Quotes Poster HD Print Painting Picture for Living room Bedroom Office Home Decor Framed (60"W x 32"H) Tax
11/15/19	AMZN Mktp US*F61 BB56H3 Amzn.com/BILL WA	20.32	Simple Expressions Arts in This Office we Achieve Goals we Work we are a Team Classroom Sport Football Cute Inspirational Family Love Vinyl Quote Saying Wall Art Lettering Sign Room Décor Tax
11/16/19	AMZN Mktp US*G67OI7WH3 Amzn.com/bill WA	9.62	SmartWallStation 1x Motivational Self Positive Office Quotes Inspirational Success Teamwork Wall Silk Poster Art Prints for Big Room Hall Office 30x20 (75x50cm) (026) Tax
11/16/19	AMAZON.COM*5266I24C3 AMZN AMZN.COM/BJLL WA	68.38	Book - Redacted Book - Redacted Book - Redacted Book - Redacted Book - Redacted Tax
11/16/19	AMZN Mktp US*IW453I BC3 Amzn.com/bill WA	9.22	Book - Redacted Tax Shipping
11/17/19	AMZN Mktp USNO8RZ41 V3 Amzn.com/bill WA	6.18	Book - Redacted

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	11.99	11.99	11.99	-	-
		0.84	0.84	-	-
		12.83			
1	63.88	63.88	63.88	-	-
		4.47	4.47	-	-
		68.35			
1	18.99	18.99	18.99	-	-
		1.33	1.33	-	-
		20.32			
1	8.99	8.99	8.99	-	-
		0.63	0.63	-	-
		9.62			
1	9.89	9.89	-	9.89	-
1	14.55	14.55	-	14.55	-
1	8.65	8.65	-	8.65	-
1	11.82	11.82	-	11.82	-
1	18.99	18.99	-	18.99	-
		4.48	-	4.48	-
		68.38			
1	4.89	4.89	-	4.89	-
		0.34	-	0.34	-
		3.99	-	3.99	-
		9.22			
1	5.78	5.78	-	5.78	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			Tax
11/18/19	AMZN Mktp USSG63B5PL3 Amzn.com/bill WA	12.51	Book - Redacted Book - Redacted Tax
11/18/19	CREDIT VOUCHER AMAZON.COM AMZN COM/BILL AMZN.COMIBILL WA	(14.99)	Returned Item -Book - Redacted (Returned item was purchased on 11/4/19 \$14.99)
11/26/19	AMAZON.COM*IO8BO6X8S AMZN AMZN.GOMIBLL WA	15.46	Game Changer! Book Access for All Kids Tax
11/26/19	AMZN MKTP US*015A040N3 AM AMZN.COMIBILL WA	16.04	LA Signature Ghirardelli Mug Chocolate Gift Set -2020 Christmas & New Years Holiday Season (Green) Tax
11/26/19	AMZN MKTP US*I13KL6133AM AMZN.COMIBILL WA	27.80	Book - Redacted Christmas Movie Coffee T-Shirt Women Long Sleeve Novelty Graphics with Saying Funny and Cute Tee Tops Tax
12/06/19	AMZN mktp US*9X9C755Y3 Amzn.com/bill WA	20.32	Merry Christmas and Happy New Year T Shirts Women Christmas Tree Truck 3/4 Sleeve Splicing Baseball Tee Tops Tax
12/06/19	AMZN Mktp US*6D7N142T3 Amzn.combill WA	242.11	Book - Redacted
12/14/19	AMZN Mktp UST4OL62XS3 Amzn.comIBILL WA	217.33	CE - Redacted
		<u>459.44</u>	Video Games - Redacted ESEE Knives 4P Fixed Blade Knife w/Handle and Molded Polymer Sheath Nikwax TX.Direct Spray-On Waterproofing

Quantity	Price	Total	Improper	Unsupported	Reasonable
		0.40	-	0.40	-
		6.18			
1	5.71	5.71	-	5.71	-
1	5.98	5.98	-	5.98	-
		0.82	-	0.82	-
		12.51			
	(14.99)	(14.99)		(14.99)	-
		(14.99)	-		
1	14.45	14.45	-	14.45	-
		1.01	-	1.01	-
		15.46			
1	14.99	14.99	14.99	-	-
		1.05	1.05	-	-
		16.04			
1	7.99	7.99	-	7.99	-
1	17.99	17.99	17.99	-	-
		1.82	-	1.82	-
		27.80			
1	18.99	18.99	18.99	-	-
		1.33	1.33	-	-
		20.32			
1	22.03	22.03	-	22.03	-
1	23.99	23.99	-	23.99	-
1	110.00	110.00	110.00	-	-
1	103.16	103.16	103.16	-	-
1	19.89	19.89	19.89	-	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			Nikwax Wool Wash Nikwax Wool Wash Nitecore i2 Intellichrge Charger for 18650 AAA AA Li-Ion/NiMH Battery Twisted X Women's Boat Shoe Leather Driving Moccasins Tax
12/09/19	Amazon.com*LK7Z7OJK3 Amzn.com/BILL WA	13.89	Archie McPhee 11761 Accoutrements Yodelling Pickle Tax
12/09/19	AMZN Mktp US*VXOZKI NW Amzn.com/bIII WA	26.85	Book - Redacted Tax
12/16/19	Amazon.com*KF4W1 VY3 Amzn.com/BILL WA	17.11	Funny The Birds Work for the Bourgeoisie T-Shirt Tax
12/19/19	AMZLegacybox800-797-8210TN	129.00	Legacy Box - a digital kit that allows old movies and pictures and digitally preserve them on a CD, DVD, or other electronic format.
12/19/19	AMZN Mktp US*CY0JA1K53Amzn.com/bI1IWA	6.41	Nail File and Buffer, Wosweet Professional Manicure Tools Kit 6pcs Rectangular Art Care Buffer Block 6pcs 100/180 Grit Doublesided Nail Files 1pcs Purple 180/240 Emery Board Tax
12/19/19	AMZN Mktp USMJ4TZ8R93Amzn.com/BILL WA	19.17	Mrsyel 12 Boxes Holographic Glitter Nail Art Sequins Iridescent Mermaid Flakes Glitter Colorful Confetti Sticker Manicure Nail Art Supplies Decals Decoration Glitter (2-Fairy)

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	9.50	9.50	9.50	-	-
1	26.00	26.00	26.00	-	-
1	14.86	14.86	-	-	14.86
1	99.95	99.95	99.95	-	-
		30.06	28.52	1.54	-
		459.44			
1	12.98	12.98	12.98	-	-
		0.91	0.91	-	-
		13.89			
1	25.09	25.09	-	25.09	-
		1.76	-	1.76	-
		26.85			
1	15.99	15.99	15.99	-	-
		1.12	1.12	-	-
		17.11			
1	129.00	129.00	129.00	-	-
		129.00			
1	5.99	5.99	5.99	-	-
		0.42	0.42	-	-
		6.41			
1	7.36	7.36	7.36	-	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			Nail Studs for Women 3D Nail Art Charms Accessories 6 Boxes Gold Metal Punk Star Moon Heart Triangle Square Rivet Gems Nail Art Jewels Decal for Girls Fingernails & Toenails Decorations Tips Manicure
			Tax
12/19/19	Amazon.com*OE8RO4HR3 Amzn.com/BILL WA	31.23	Book - Redacted Book - Redacted Tax
12/27/19	Amazon.com*Z238I9GO3Arnzn.comIBILLWA	23.11	Book - Redacted Tax
12/31/19	AMZN Mktp US*2K5T090N3 Amzn.com/bill WA	48.08	Book - Redacted Book - Redacted 128GB USB 3.0 Flash Drive, Techkey F90 Pen Drive High Speed Thumb Drive Capless Pendrive Retractable USB Memory Stick Shock Resistant Jump Drive Compact Size Tax
01/06/20	AMZN Mktp US*SV83O4HE3 Amzn.com/bill WA	6.53	Book - Redacted Unknown Tax
01/06/20	AMZN Mktp US*5R8NO9RY3 Arnzn.com/bill WA	17.11	Aegend Dry Snorkel, Dive Mask Easy-Breath Free Diving Snorkel for Snorkeling Scuba Diving Freediving Swimming, with Top Dry Valve and Food-Grade Silicone Mouthpiece for Adult Youth Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	10.55	10.55	10.55	-	-
		<u>1.26</u>	1.26	-	-
		<u>19.17</u>			
1	14.20	14.20	-	14.20	-
1	14.99	14.99	-	14.99	-
		<u>2.04</u>	-	2.04	-
		<u>31.23</u>			
1	21.60	21.60	-	21.60	-
		<u>1.51</u>	-	1.51	-
		<u>23.11</u>			
1	14.95	14.95	-	14.95	-
1	9.99	9.99	-	9.99	-
1	19.99	19.99		-	19.99
		<u>3.15</u>	-	3.15	-
		<u>48.08</u>			
1	5.99	5.99	-	5.99	-
		<u>0.12</u>	-	0.12	-
		<u>0.42</u>	-	0.42	-
		<u>6.53</u>			
1	15.99	15.99	15.99	-	-
		<u>1.12</u>	1.12	-	-
		<u>17.11</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
01/07/20	AMZN Mktp US*LV1BQ3CO3 Amzn.com/bill WA	22.45	Kids Travel "Let's Go on a Road Trip" Sticker Book - Set of 2 Terra Children 5 Boys Sticker Books with Activity Pad and 1846 Stickers Including Construction Zone, Army, Big Rigs, Vehicles and Sports Tax
01/07/20	CREDIT VOUCHER AMZN Mktp US Amzn .com/bill WA	(26.85)	Returned Item - Book - Redacted (<i>Returned item was purchased on 12/9/19 \$26.85</i>)
01/08/20	Amazon.com*WG6KX21 F3 Amzn.com/bill WA	62.70	Sticko 52-45045 Road Signs Stickers, Multicolor Tax
01/16/20	CREDIT VOUCHER AMZN MKTP US AMZN.COM/BIL AMZN COM/BILL WA	(10.69)	Returned Item (<i>Redacted book purchased on 11/4/19</i>)
01/16/20	CREDIT VOUCHER AMZN Mktp US Amzn.ccm/BILL WA	(20.32)	Returned Item - Merry Christmas and Happy New Year T Shirts Women Christmas Tree Truck 3/4 Sleeve Splicing Baseball Tee Tops
01/16/20	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(24.34)	Returned Items (<i>Item returned was from 12/6/19 and/or 12/14/19 purchases</i>)
01/16/20	CREDIT VOUCHER AMZN Mktp US Amzn.com/BILL WA	(106.95)	Returned Items (Twisted X Women's Boat Shoe Leather Driving Moccasins)
01/16/20	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(23.57)	Returned Items (<i>Redacted book from 12/6/19 purchase</i>)
01/16/20	CREDIT VOUCHER AMAZON COM AMZN COM/BILL AMZN.COM!B LL WA	(15.46)	Returned Item - Book - Redacted (<i>Returned Game Changer! Book Access for all Kids</i>)

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	5.99	5.99	5.99	-	-
1	14.99	14.99	14.99	-	-
		1.47	1.47	-	-
		22.45			
		(26.85)		(26.85)	
		(26.85)	-		
1	58.60	58.60	58.60	-	-
		4.10	4.10	-	-
		62.70			
		(10.69)	-	(10.69)	-
		(10.69)			
		(20.32)	(20.32)	-	
		(20.32)			
		(24.34)	(24.34)	-	-
		(24.34)			
		(106.95)	(106.95)	-	-
		(106.95)			
		(23.57)	-	(23.57)	-
		(23.57)			
		(15.46)		(15.46)	-
		(15.46)	-		

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
01/30/20	Amazon .com*DT2CD3P73 Amzn.com/BILL WA	60.83	Who Was Pablo Picasso Ordinary Grace Draw With Pablo Picasso 100 Pablo Picassos Pablo Picasso Picasso Painted a Snowman Tax
02/13/20	AMZN Mktp US*NU4T,J8363 Amzn.com/BILL WA	39.41	Koffee Kult Dark Roast Coffee Beans (12oz) Easyology Premium Pet Food Tray - Dog Food Mat and Cat Food Mat with Non Skid Design - Best Pet Bowl Mat for Containing Spills, 17.5" x 14" Unknown Tax
02/13/20	AMZN Mktp US*264UX8YT3 Amzn.com/BILL WA	64.33	Black Rifle Coffee Rounds (Supply Drop (Variety Pack), 48 Count) Easyology Premium Pet Food Tray - Dog Food Mat and Cat Food Mat with Non Skid Design - Best Pet Bowl Mat for Containing Spills, 17.5" x 14" Tax
02/13/20	AMZN Mktp US*3NOEP1 A03 Amzn.com/BILL WA	16.99	Black Rifle Coffee Whole Bean (Blackbeard's Delight Dark Roast), 12 Ounce
02/18/20	AMZN Mktp US*3N4TDOWN3 Amzn.com/BILL WA	96.20	Made in Nature Organic Dried Fruit, Mangoes, 28oz Bag – Non-GMO, Unsulfured Vegan Snack Neatiffy 54 x 108 Inch 6 Pack Rectangle Plastic Table Cloth Picnic / Party / Banquet Table Cover. Disposable/Reusable Tablecloths (Red, 6) ZYLISS 3-in-1 Mango Slicer, Peeler and Pit Remover Tool Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	10.53	10.53	-	-	10.53
1	13.65	13.65	-	13.65	-
1	7.99	7.99	-	-	7.99
1	12.69	12.69	-	-	12.69
1	4.99	4.99	-	-	4.99
1	6.99	6.99	-	-	6.99
		3.99	-	-	3.99
		<u>60.83</u>			
1	16.99	16.99	16.99	-	-
1	19.01	19.01	19.01	-	-
		2.08	2.08		
		1.33	1.33	-	-
		<u>39.41</u>			
1	43.99	43.99	43.99	-	-
1	19.01	19.01	19.01	-	-
		1.33	1.33	-	-
		<u>64.33</u>			
1	16.99	16.99	16.99	-	-
		<u>16.99</u>			
2	22.99	45.98	45.98	-	-
1	14.97	14.97	-	-	14.97
2	15.98	31.96	31.96	-	-
		3.29	3.29	-	-
		<u>96.20</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
02/26/20	AMAZON.COM*S82U92003 AMZN AMZNCOM/BILL WA	26.85	Details Not Available
03/01/20	AMZN Mktp US*IN9LJ3J23 Amznccrn/biil WA	128.39	XiaZ Dog Agility Course Equipments, Obstacle Agility Training Starter Kit for Doggie, Pet Outdoor Games - Dog Tunnels, 8 Piece Weave Poles, Jumping Ring, High Jumps, Pause Box Tax
03/02/20	AMZN Mktp US*CB7SK1OE3Amzn.comIbillWA	18.55	Petstages Cheese Chase Cat Track Toy Tax
03/10/20	AMAZON.COM*MLOOL9SS3 AMZN AMZNCOMIBLL WA	43.84	Book - Redacted Book - Redacted Book - Redacted Tax
03/10/20	AMAZON.COM*J4OIZ6E73 AMZN AMZN. OCM/BILL. WA	11.76	Book - Redacted Tax
03/10/20	AMAZON.COM*VJBOXS9S3 AMZN AMZNCOMIBIU WA	33.79	Book - Redacted Book - Redacted Tax
03/10/20	AMZN Mlctp US8XOLS8I23 Amzn.com/BILL WA	6.41	Book - Redacted Tax
03/11/20	CREDIT VOUCHER AMAZON.COM AMZN.COM/BILL AMZN.COM.BILL WA	(2.03)	Details Not Available by Amazon

Quantity	Price	Total	Improper	Unsupported	Reasonable
		26.85	-	26.85	-
		26.85	-		
1	119.99	119.99	119.99	-	-
		8.40	8.40	-	-
		128.39			
1	17.34	17.34	17.34	-	-
		1.21	1.21	-	-
		18.55			
1	11.99	11.99	-	11.99	-
1	14.99	14.99	-	14.99	-
1	13.99	13.99	-	13.99	-
		2.87	-	2.87	-
		43.84			
1	10.99	10.99	-	10.99	-
		0.77	-	0.77	-
		11.76			
1	12.59	12.59	-	12.59	-
1	18.99	18.99	-	18.99	-
		2.21	-	2.21	-
		33.79			
1	5.99	5.99	-	5.99	-
		0.42	-	0.42	-
		6.41			
		(2.03)	(2.03)	-	-
		(2.03)			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
03/19/20	AMAZON.COM*L83X49663 AMZN AMZNCOM/BILL WA	12.87	^ Book - Redacted Tax
03/19/20	AMAZON.COM*7Y2EO9CK3 AMZN AMZN.COMIBLL WA	4.91	^ Book - Redacted Tax
03/19/20	AMZN Mktp US*IPOFU5WB3 Amzn.com/BILL WA	6.41	^ Book - Redacted Tax
03/20/20	AMZN Mktp US*LT65V0163 Amzn.com/bill WA	14.68	^ Book - Redacted Tax Shipping
03/22/20	AMAZON.COM*2G3GJ2KD3 AMZN AMZN OCM/BILL WA	14.65	^ Book - Redacted Book - Redacted Tax
03/22/20	AMAZON.COM*EL4KP8143 AMZN AMZN.COMIBILL WA	18.04	Book - Redacted Tax
04/03/20	AMZN Mktp US*7E9W15ZE3Amzn.com/billWA	17.54	IRON °FLASK Sports Water Bottle - 14oz, 18oz, 22oz, 32oz, 40oz, or 64oz, 3 Lids (Spout Lid), Vacuum Insulated Stainless, Modern Double Walled, Simple Thermo Mug, Hydro Metal Sugarbooger Mini Bib Gift Set, Farm, 2 Count Tax Gift Card Payment

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	12.03	12.03	12.03	-	-
		0.84	0.84	-	-
		<u>12.87</u>			
1	4.59	4.59	4.59	-	-
		0.32	0.32	-	-
		<u>4.91</u>			
1	5.99	5.99	5.99	-	-
		0.42	0.42	-	-
		<u>6.41</u>			
1	9.99	9.99	9.99	-	-
		0.70	0.70	-	-
		3.99	3.99	-	-
		<u>14.68</u>			
1	5.70	5.70	5.70	-	-
1	7.99	7.99	7.99	-	-
		0.96	0.96	-	-
		<u>14.65</u>			
1	16.86	16.86	-	16.86	-
		1.18	-	1.18	-
		<u>18.04</u>			
1	26.95	26.95	26.95	-	-
1	12.80	12.80	12.80	-	-
		2.79	2.79	-	-
		(25.00)	(25.00)	-	-
		<u>17.54</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
04/09/20	AMZN Mktp US*GZ6MOOG53 Amzn com/bill WA	32.09	Dear Baby Gear Baby Car Seat Canopy, Tan Farm Life Animals and Barns, Red Minky Tax
04/12/20	CREDIT VOUCHER AMZN Mktp US Amzn.com/BILL WA	(6.41)	CREDIT VOUCHER AMZN Mktp US Amzn.com/BILL WA (Return of 3/19/20 purchase)
04/12/20	CREDIT VOUCHER AMAZON.COM AMZN.COM/BILL AMZN.COM/BILL WA	(6.10)	CREDIT VOUCHER AMAZON.COM AMZN.COM/BILL AMZN.COM/BILL WA
04/13/20	CREDIT VOUCHER AMAZON COM AMZN COM/BILL AMZN.COM/BILL WA	(12.87)	Returned Item (Return of 3/19/20 purchase)
04/13/20	CREDIT VOUCHER AMAZON COM AMZN COM/BILL AMZN.COM/BILL WA	(4.91)	Returned Item (Return of 3/19/20 purchase)
04/13/20	AMAZON.com*CV3LL9DW3 AMZN AMZN.COM/BILL WA	22.46	Book - Redacted Tax
04/13/20	AMZN Mktp US*C07008L33 Amzn.com/bill WA	16.04	Book - Redacted Tax
04/13/20	CREDIT VOUCHER AMAZON COM AMZN.COM/BILL AMZN.COM/BILL WA	(8.55)	Details Not Available by Amazon
04/14/20	AMZN Mktp US*667QN7Q33 Amzn.com/bill WA	41.58	Book - Redacted Book - Redacted

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	29.99	29.99	29.99	-	-
		2.10	2.10	-	-
		32.09			
		(6.41)	(6.41)	-	-
		(6.41)			
		(6.10)	(6.10)	-	-
		(6.10)			
		(12.87)	(12.87)	-	-
		(12.87)			
		(4.91)	(4.91)	-	-
		(4.91)			
1	20.99	20.99	-	20.99	-
		1.47	-	1.47	-
		22.46			
1	14.99	14.99	-	14.99	-
		1.05	-	1.05	-
		16.04			
		(8.55)	(8.55)	-	-
		(8.55)	-		
1	9.99	9.99	-	9.99	-
1	8.89	8.89	-	8.89	-

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
			Reading Lights for Books in Bed Headboard Stick on Reading Lamp Under Bunk Bed Lamp USB Rechargeable Magnetic Portable Wireless LED Lights Bar Adhesive Wall Lamp Kids Night Lights Tax
04/16/20	AMZN Digital*OM2AN3NO3 888-802-3080 WA	16.04	Go All Out Adult My Quarantine Routine Eat Sleep Game Funny T-Shirt Tax
04/23/20	AMZN Mktp US*BM2TQ2A33 Amzn.com/blII WA	42.80	ProactivMD Adapalene Gel Acne Kit - Complete Retinol Moisturizer and Toner Combo Kit With Deep Cleansing and Exfoliating Acne Face Wash, Balancing Toner, Daily Oil Control With SPF 30 Tax
04/27/20	AMZN mktp US*U00M05073 Amzn.comibili WA	64.19	Anker Soundcore Life P2 True Wireless Earbuds with 4 Microphones, CVC 8.0 Noise Reduction, Graphene Driver, Clear Sound, USB C, 40H Playtime, IPX7 Waterproof, Wireless Earphones for Work, Home Office Tax
04/30/20	AMZN Mktp US*K061Y40M3 Arrizn.com/bill WA	13.47	Exceart Diamond Painting Roller Wood Pastry Pizza Wooden Rolling Pins Pressing Tools Accessories for DIY Craft Sticking Tightly 11X18cm Tax
05/04/20	AMZN Mktp USNN3OU3143 Amzn.comlbill WA	103.74	KEYYOOMY 100 CT Small Paper Bags Red Party Favor Paper Gift Bags School Snack Bags for Wedding Shower Kid's Birthday Party Vivaglory Ripstop Dog Life Jackets, Reflective & Adjustable Preserver Vest with Enhanced Buoyancy & Rescue Handle for Swimming Boating & Canoeing Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	19.98	19.98	19.98	-	-
		<u>2.72</u>	2.72	-	-
		<u>41.58</u>			
1	14.99	14.99	14.99	-	-
		<u>1.05</u>	1.05	-	-
		<u>16.04</u>			
1	40.00	40.00	40.00	-	-
		<u>2.80</u>	2.80	-	-
		<u>42.80</u>			
1	59.99	59.99	59.99	-	-
		<u>4.20</u>	4.20	-	-
		<u>64.19</u>			
1	12.59	12.59	12.59	-	-
		<u>0.88</u>	0.88	-	-
		<u>13.47</u>			
4	18.99	75.96	-	-	75.96
1	20.99	20.99	20.99	-	-
		<u>6.79</u>	6.79	-	-
		<u>103.74</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
05/08/20	AMZN Mktp US*3WODY62M3 Amzn.com/BILL WA	25.90	Tachikara STMB Tetherball, Lime Green/Blue/Orange Tax
05/09/20	AMZN MKTPUSK479K6KI3AMAMZNCOMIBILLWA	21.39	Fitness Tracker Smart Watch, Waterproof Bluetooth Fitness Watches with Heart Rate Monitor Blood Pressure Blood Oxygen Monitor Pedometer Activity GPS Sport Band (Waterproof Fitness Tracker - Black) Tax
05/10/20	CREDIT VOUCHER AMAZON COM AMZN COM/BILL AMZN.COM/BILL WA	(43.84)	Returned Items (<i>Redacted books were returned and purchased on 3/10/20 for \$43.84</i>)
05/10/20	CREDIT VOUCHER AMAZON COM AMZN COM/BILL AMZN.COM/BILL WA	(18.29)	<i>Details Not Available by Amazon</i>
05/15/20	AMZN Mktp USMC5V33DJ2 Amzn.com/BILL WA	36.38	Book - Redacted Tax
05/25/20	AMAZON.COM*M75F14271 AMZN AMZN.COMIB LI WA	17.54	Book - Redacted Tax
05/29/20	CREDIT VOUCHER AMZN MKTP US AMZN COM/BILL AMZN COM/BILL WA	(21.39)	Returned Item (<i>Fitness Tracker Smart Watch, Waterproof Bluetooth Fitness Watches with Heart Rate Monitor Blood Pressure Blood Oxygen Monitor Pedometer Activity GPS Sport Band (Waterproof Fitness Tracker - Black)</i>)
06/18/20	Amazon.com*MS36600LI Amzn.com/bill WA	193.18	Book - Redacted Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	24.21	24.21	-	24.21	-
		1.69	-	1.69	-
		<u>25.90</u>			
1	19.99	19.99	19.99	-	-
		1.40	1.40	-	-
		<u>21.39</u>			
		(43.84)		(43.84)	-
		<u>(43.84)</u>	-		
		(18.29)	(18.29)	-	-
		<u>(18.29)</u>			
1	34.00	34.00	-	34.00	-
		2.38	-	2.38	-
		<u>36.38</u>			
1	16.39	16.39	-	16.39	-
		1.15	-	1.15	-
		<u>17.54</u>			
		(21.39)	(21.39)	-	-
		<u>(21.39)</u>			
13	13.89	180.57	-	180.57	-
		12.61	-	12.61	-
		<u>193.18</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
06/22/20	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(36.38)	Returned Item (<i>Redacted books were returned and were purchased on 5/15/20 for \$36.38</i>)
06/22/20	AMZN mktp US*MS8FO3MPO Amzn.com/bill WA	284.65	Book - Redacted Black Rifle Coffee Rounds (Supply Drop (Variety Pack), 48 Count) Tax
06/23/20	AMZN mktp US*MS5348DYI Amzn.com/BILL WA	184.20	Book - Redacted Tax
06/26/20	AMZN Mktp US*MS9U23Q62 Amzn.com/bill WA	150.88	Book - Redacted
06/27/20	AMZN Mktp US*MS9TQ5DA2 Amzn.com/BILL WA	75.44	Tax <i>8 books totaling \$150.88 shipped and posted on 06/26/20; remaining 4 shipped and posted on 06/27/20.</i>
07/02/20	AMZN Mktp USMJ7OJOOT2 Amzn.COM/bill WA	20.96	Vinyl Dinosaurs, Realistic Dinosaur Figures, Mini Dinosaur Toys-72 Pieces Tax
07/09/20	CREDIT VOUCHER AMAZON.COM AMZN.COM/BILL AMZN.COM/bill WA	(17.54)	Returned Item (<i>Redacted book returned and was purchased on 5/25/20 for \$17.54</i>)
07/16/20	AMZN Mktp USMJ5OU2RZ2 Amzn.com/bill WA	113.27	Georges Seurat (Getting to Know the World's Greatest Artists) Andy Warhol (Getting to Know the World's Greatest Artists: Previous Editions) Great American Artists for Kids: Hands-On Art Experience in the Styles of Great American Masters I'm NOT just a Scribble Luwint 36" Diameter Elastic Fishing Gardening Folding Umbrella Hat Headwear Tax

Quantity	Price	Total	Improper	Unsupported	Reasonable
		(36.38)		(36.38)	-
		<u>(36.38)</u>			
14	16.07	224.98	-	224.98	-
1	43.99	43.99	43.99	-	-
		<u>15.68</u>	-	15.68	-
		<u>284.65</u>			
12	14.35	172.20	-	172.20	-
		<u>12.00</u>	-	12.00	-
		<u>184.20</u>			
12	17.63	211.56	-	211.56	-
12	1.23	<u>14.76</u>	-	14.76	-
		<u>226.32</u>			
2	9.79	19.58	19.58	-	-
		<u>1.38</u>	1.38	-	-
		<u>20.96</u>			
		(17.54)		(17.54)	-
		<u>(17.54)</u>			
1	6.95	6.95	-	-	6.95
1	6.95	6.95	-	-	6.95
1	19.99	19.99	-	-	19.99
1	12.00	12.00	-	-	12.00
4	14.99	59.96	59.96	-	-
		<u>7.42</u>	-	-	7.42
		<u>113.27</u>			

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

Improper and Unsupported Amazon Transactions
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction Date	Vendor	Amount	Description Per Amazon
07/18/20	Amazon Prime*MV8YBOXU1 Amzn.com/BILLWA	13.90	Amazon Prime Monthly Membership
08/03/20	Amazon.com*MF7HKI 3E0 Amzn.com/bill WA	21.39	Book - Redacted Tax
08/11/20	AMZN Digital*MM3OJ8O7I 888-802-3080 WA	13.90	Amazon Prime Monthly Membership
08/18/20	Amazon Prime*MM2MVOJW2 Amzn.com/bill WA	13.90	Amazon Prime Monthly Membership
09/01/20	CREDIT VOUCHER Amazon Prime Amzn.com/bill WA	(13.90)	CREDIT VOUCHER Amazon Prime Amzn.com/bill WA (<i>Amazon Prime Monthly Membership</i>)
09/26/20	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(15.35)	<i>Details Not Available by Amazon</i>
09/26/20	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(75.44)	<i>Details not available, but see 4 books shipped and posted on 06/27/20.</i>
09/27/20	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(30.70)	<i>Details Not Available by Amazon</i>
09/28/20	CREDIT VOUCHER AMZN Mktp US Amzn.com/bill WA	(76.75)	<i>Details Not Available by Amazon</i>
Total		<u>\$ 14,785.71</u>	

- Shipped to relative of Ms. Fischer in Apache Junction, Arizona.

^ - Shipped to Ms. Fischer's personal residence.

Note: Auditor's notations are in italics.

Quantity	Price	Total	Improper	Unsupported	Reasonable
		<u>13.90</u>	13.90	-	-
		<u>13.90</u>			
1	19.99	19.99	-	19.99	-
		<u>1.40</u>	-	1.40	-
		<u>21.39</u>			
		<u>13.90</u>	13.90	-	-
		<u>13.90</u>			
		<u>13.90</u>	13.90	-	-
		<u>13.90</u>			
		(13.90)	(13.90)	-	-
		<u>(13.90)</u>			
		<u>(15.35)</u>	(15.35)	-	-
		<u>(15.35)</u>			
		<u>(75.44)</u>	(75.44)	-	-
		<u>(75.44)</u>			
		<u>(30.70)</u>	(30.70)	-	-
		<u>(30.70)</u>			
		<u>(76.75)</u>	(76.75)	-	-
		<u>(76.75)</u>			
		<u>\$ 14,785.71</u>	<u>8,432.56</u>	<u>5,290.54</u>	<u>1,062.61</u>

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
12/22/16	Dollar General Monticello, IA	\$ 112.40
12/22/16	Dollar General Anamosa, IA	33.17
01/16/17	Goodwill Industries Marion, IA	20.20
01/17/17	Dollar General Monticello, IA	64.82
01/23/17	Wal-mart Anamosa, IA	81.70
01/23/17	WM Supercenter Anamosa, IA	14.96
01/27/17	Dollar General Monticello, IA	8.03
01/29/17	Dollar General Anamosa, IA	32.77
02/08/17	Dollar General Anamosa, IA	10.84
02/19/17	Theisen's Monticello, IA	22.28
02/27/17	WM Supercenter Anamosa, IA	109.97
03/03/17	Theisen's Monticello, IA	41.12
03/08/17	WM Supercenter Anamosa, IA	34.89
03/15/17	Century House Gifts and F	26.75

Description Per Support	Improper	Unsupported	Reasonable
3 Command Poster Strips	\$ -	5.55	-
Iowa Sippy Cup	-	3.00	-
AA Batteries	-	2.75	-
AAA Batteries	-	8.25	-
4 Latching Boxes	-	20.00	-
5 Lip Balm	-	10.00	-
7 Tissue Pack	-	7.00	-
5 hand Sanitizer	-	15.00	-
6 journals	-	30.00	-
4 roll Wrapping	-	3.50	-
Tax	-	7.35	-
<i>No supporting documentation</i>	-	33.17	-
<i>No supporting documentation</i>	-	20.20	-
<i>No supporting documentation</i>	-	64.82	-
<i>No supporting documentation</i>	-	81.70	-
<i>No supporting documentation</i>	-	14.96	-
<i>No supporting documentation</i>	-	8.03	-
<i>No supporting documentation</i>	-	32.77	-
<i>No supporting documentation</i>	-	10.84	-
<i>No supporting documentation</i>	-	22.28	-
<i>No supporting documentation</i>	-	109.97	-
<i>No supporting documentation</i>	-	41.12	-
<i>No supporting documentation</i>	-	34.89	-
Houseware	25.00	-	-
Tax	1.75	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
03/15/17	TJMAXX Cedar Rapids, IA	37.02
03/16/17	Gordmans Cedar Rapids, IA	133.75
03/27/17	Dollar General Anamosa	187.82

Description Per Support	Improper	Unsupported	Reasonable
Men's Team	4.99	-	-
Gourmet Food	5.00	-	-
Gourmet Food	2.00	-	-
Gourmet Food	4.00	-	-
Gourmet Food	5.00	-	-
Gourmet Food	5.00	-	-
Mens team	4.99	-	-
Mens team	4.99	-	-
Tax	1.05	-	-
ISU Flip Flops Small	6.00	-	-
ISU Flip Flops Medium	6.00	-	-
ISU Bubba	11.00	-	-
ISU Half Gallon Pitcher	11.00	-	-
ISU Nike Legend Logo	13.00	-	-
ISU Tee	15.00	-	-
ISU Quarter Zip Large Gold	20.00	-	-
ISU Quarter Zip Red	12.00	-	-
ISU Gridlock Gold	13.00	-	-
ISU Pride tee Small	10.00	-	-
ISU Lunch box	4.00	-	-
ISU Lunch Box	4.00	-	-
Tax	8.75	-	-
Meeting Supplies Giveaway items: Tumbler	-	-	2.50
Bubba 52oz Football	-	-	10.00
Stacking Tower	-	-	4.00
Grab and Go Game	-	-	6.00
Plastic Dominos	-	-	4.50
Uno	-	-	6.50
Olive Garden Gift Card	25.00	-	-
Olive Garden Gift Card	25.00	-	-
Texas Roadhouse Gift Card	25.00	-	-
Chilis Gift Card	25.00	-	-
Fandango Gift Card	25.00	-	-
Ihop Gift Card	25.00	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
03/30/17	Dollar General Monticello	9.70
04/10/17	Hobby Lobby Cedar Rapids, IA	103.61
04/12/17	Dollar General Anamosa, IA	34.73
04/18/17	Century House Gifts Monticello, IA	28.89
04/19/17	Dollar General Anamosa, IA	19.62
04/26/17	Dollar General Anamosa, IA	14.87
05/16/17	Bed Bath & Beyond Cedar Rapids, IA	84.95
05/16/17	Gordmans Cedar Rapids, IA	20.31

Description Per Support	Improper	Unsupported	Reasonable
Coca Cola 20oz	1.80	-	-
Deposit	0.05	-	-
Tax	2.47	-	-
Gain Sheet Lint Roller	2.75	-	-
Totinos Pizza	1.75	-	-
Totinos Pizza	1.75	-	-
Coca Cola 20oz	1.80	-	-
Deposit	0.05	-	-
Faultless Heavy Spray	1.20	-	-
Tax	0.40	-	-
<i>No supporting documentation</i>	-	103.61	-
<i>No supporting documentation</i>	-	34.73	-
25 Fresh Arry	-	23.00	-
Tax	-	1.89	-
Delivery For Birthday	-	4.00	-
<i>No supporting documentation</i>	-	19.62	-
<i>No supporting documentation</i>	-	14.87	-
Monica's Anniversary Prizes: K Cup	-	-	23.99
Party Bucket	24.99	-	-
Citrus Zinger	15.99	-	-
Citrus Zinger	15.99	-	-
Tax	3.99	-	-
Monica's Anniversary Prizes: ISU Backpack	8.00	-	-
Wine Flex Cup	3.99	-	-
Drinking Flex Cup	5.99	-	-
Notepad	1.00	-	-
Tax	1.33	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
05/18/17	Michaels Stores Marion, IA	9.48
06/06/17	WM Supercenter Anamosa, IA	51.10
06/12/17	Theisen's Anamosa, IA	68.13
06/15/17	Wal-mart Anamosa, IA	(51.10)
06/20/17	Theisen's Monticello, IA	71.40
06/20/17	WM Supercenter Anamosa, IA	125.66
06/30/17	Gordmans Cedar Rapids, IA	31.03
06/23/17	WM Supercenter Anamosa, IA	40.35
07/07/17	Theisen's Anamosa, IA	74.89
07/12/17	Target Cedar Rapids, IA	97.21

Description Per Support	Improper	Unsupported	Reasonable
Hydroponics Class: 3 Jelly Jar Ball	-		6.87
Coca Cola	1.99	-	-
Tax	0.62	-	-
<i>No supporting documentation but amount was refunded on 06/15/17</i>	-	51.10	-
<i>No supporting documentation</i>	-	68.13	-
Refund Giant Pool Noodles	-	(51.10)	-
<i>No supporting documentation</i>	-	71.40	-
Office Equipment Youth Programming: Blender	-	-	99.00
Bag Clips	-	-	3.47
ISU Visor Slouch	14.97	-	-
Tax	-	-	8.22
Marketing: ISU Sneaker Slides	6.00	-	-
ISU Grey Goose Flip Flops	6.00	-	-
ISU Sequin Flip Flops	3.00	-	-
Residual mdse	14.00	-	-
Tax	2.03	-	-
<i>No supporting documentation</i>	-	40.35	-
<i>No supporting documentation</i>	-	74.89	-
Fair Meeting Food: Trail Mix	-	-	41.54
Nuts	7.99	-	-
6 Red Bull	15.54	-	-
2 Red Bull Pack	13.18	-	-
Deposits	0.70	-	-
Mix Mexi	5.39	-	-
Bread	3.69	-	-
Muffins	1.29	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
07/16/17	Dollar General Anamosa, IA	47.85
07/16/17	Dollar General Monticello, IA	8.90
07/18/17	Theisen's Monticello, IA	(5.75)
07/28/17	Theisen's Monticello, IA	7.23
08/09/17	Target Altoona, IA	5.38
08/09/17	Target Altoona, IA	4.23
08/10/17	Walmart Anamosa, IA	16.99
08/20/17	Dollar General Monticello, IA	8.03
08/20/17	Theisen's Monticello, IA	28.79

Description Per Support	Improper	Unsupported	Reasonable
Bear Naked	3.99	-	-
Smart water	1.89	-	-
Tax	2.01	-	-
Meeting; Foil	2.50	-	-
Cups	4.00	-	-
Frozen varitey pack	5.00	-	-
Pringles	2.70	-	-
4 bumblebee Chicken Kit	5.00	-	-
2 Grain Straws	5.90	-	-
Animal Crackers	2.00	-	-
Campbells Soup	1.95	-	-
Zebra Cakes	3.90	-	-
Swanson Soup	5.00	-	-
Hershey Mini	8.50	-	-
Tax	1.40	-	-
<i>No supporting documentation</i>	-	8.90	-
<i>No supporting documentation</i>	-	(5.75)	-
<i>No supporting documentation</i>	-	7.23	-
<i>No supporting documentation</i>	-	5.38	-
Meeting food: Almond Single	0.89	-	-
Skinny Pop	3.29	-	-
Tax	0.05	-	-
<i>No supporting documentation</i>	-	16.99	-
<i>No supporting documentation</i>	-	8.03	-
<i>No supporting documentation</i>	-	28.79	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
08/20/17	Michaels Stores Marion, IA	13.33
09/03/17	Dollar General Monticello, IA	18.19
09/03/17	TJMaxx Cedar Rapids, IA	24.59
09/04/17	Goodwill Industries Marion, IA	8.52
09/07/17	Theisen's Monticello, IA	8.32
09/07/17	WM Supercenter Anamosa, IA	73.09
09/08/17	Target Cedar Rapids, IA	84.80
09/08/17	Theisen's Monticello, IA	17.51
09/10/17	Aldi Marion, IA	16.17
09/10/17	Dollar General Monticello	10.20
09/10/17	Goodwill Industries Marion, IA	7.76
09/14/17	Dollar General Monticello	4.28

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	13.33	
<i>No supporting documentation</i>	-	18.19	-
2 mens team shirts	22.98	-	-
Tax	1.61	-	-
<i>Receipt is not itemized but states "Cy Day"</i>	8.52	-	-
<i>No supporting documentation</i>	-	8.32	-
<i>No supporting documentation</i>	-	73.09	-
Office Supplies: Chalk	-	2.96	-
Stationary	-	76.29	
Tax	-	5.55	
<i>No supporting documentation</i>	-	17.51	-
<i>No supporting documentation</i>	-	16.17	-
Meeting Planning: Roll Wrap	-	1.00	-
Roll Wrap	-	1.00	-
Liter and Deposit	-	1.05	-
Puff Corn	-	2.25	-
Bumblebee Chicken Kit	-	2.60	-
Poweraid Fruit Punch	-	0.95	-
Tinsel	-	1.00	-
Tax	-	0.35	-
<i>No supporting documentation</i>	-	7.76	-
<i>No supporting documentation</i>	-	4.28	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
09/19/17	Sears Roebuck Cedar Rapids	19.22
10/08/17	WM Supercenter Anamosa, IA	48.68
10/13/17	Dollar General Monticello, IA	18.00
10/15/17	WM Supercenter Anamosa, IA	56.59
10/16/17	WM Supercenter Anamosa, IA	6.74
10/24/17	Etsy.com	5.00
10/27/17	Goodwill Industries Marion, IA	15.64
11/07/17	Sears Roebuck Cedar Rapids	81.28
11/07/17	Von Maur Cedar Rapids	64.20
11/08/17	Walmart.com	40.05
11/16/17	Theisen's Monticello, IA	32.09
11/16/17	Walmart Anamosa, IA	23.14
11/17/17	Theisen's Anamosa, IA	32.09
11/19/17	ALDI Coralville, IA	11.55
11/19/17	Dollar General Monticello, IA	19.96
11/19/17	WM Supercenter Anamosa, IA	10.12

Description Per Support	Improper	Unsupported	Reasonable
Marketing: ISU Item	10.48	-	-
Clothing	7.48	-	-
Tax	1.26	-	-
<i>No supporting documentation</i>	-	48.68	-
<i>No supporting documentation</i>	-	18.00	-
<i>No supporting documentation</i>	-	56.59	-
<i>No supporting documentation</i>	-	6.74	-
<i>No supporting documentation</i>	-	5.00	-
<i>No supporting documentation</i>	-	15.64	-
ISU Clothing	75.96	-	-
Tax	5.32	-	-
<i>Receipt cut off; manual notation of "gifts"</i>	64.20	-	-
<i>No supporting documentation</i>	-	40.05	-
<i>No supporting documentation</i>	-	32.09	-
<i>No supporting documentation</i>	-	23.14	-
<i>No supporting documentation</i>	-	32.09	-
<i>No supporting documentation</i>	-	11.55	-
<i>No supporting documentation</i>	-	19.96	-
<i>No supporting documentation</i>	-	10.12	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
11/21/17	Dollar General Monticello, IA	27.00
12/01/17	Walmart Anamosa, IA	45.92
12/05/17	Dollar General Marion, IA	13.50
12/05/17	WM Supercenter Anamosa, IA	17.83
12/08/17	WM Supercenter Anamosa, IA	22.24
12/09/17	TJMaxx Cedar Rapids	36.33
12/10/17	Dollar General Monticello, IA	25.68
12/10/17	WM Supercenter Anamosa, IA	78.83
12/11/17	Hobby Lobby Cedar Rapids, IA	11.73
12/11/17	WM Supercenter Anamosa, IA	13.85
12/11/17	WM Supercenter Anamosa, IA	213.83
12/15/17	Dollar General Monticello, IA	9.58
12/24/17	Credit Voucher Dollar General Monticello, IA	(9.58)
01/02/18	Century House Gift Monticello, IA	21.40
01/04/18	Walmart Anamosa, IA	55.90
01/05/18	Dollar General Monticello, IA	3.50

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	27.00	-
<i>No supporting documentation</i>	-	45.92	-
<i>No supporting documentation</i>	-	13.50	-
<i>No supporting documentation</i>	-	17.83	-
<i>No supporting documentation</i>	-	22.24	-
Men Clothing	32.96	-	-
Miscellaneous	0.99	-	-
Tax	2.38	-	-
<i>No supporting documentation</i>	-	25.68	-
<i>No supporting documentation</i>	-	78.83	-
<i>No supporting documentation</i>	-	11.73	-
<i>No supporting documentation</i>	-	13.85	-
<i>No supporting documentation</i>	-	213.83	-
<i>No supporting documentation</i>	-	9.58	-
<i>No supporting documentation</i>	-	(9.58)	-
Monica's Going Away Flowers- Families Account (<i>Per Extension officials, using Extension funds for flowers is not appropriate</i>).	21.40	-	-
<i>No supporting documentation</i>	-	55.90	-
<i>No supporting documentation</i>	-	3.50	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
01/07/18	Dollar General Monticello, IA	6.42
01/07/18	Walmart Marion, IA	9.65
01/14/18	Dollar General Monticello	36.85
01/15/18	Walmart Anamosa, IA	20.12
01/25/18	Walmart.com	57.27
01/26/18	Walmart.com	49.01
01/29/18	Dollar General Monticello	88.46
01/30/18	Dollar General Monticello, IA	8.03
02/01/18	Walmart.com	25.29
02/23/18	Dollar General Monticello, IA	13.50
03/02/18	Dollar General Anamosa	102.68

Description Per Support	Improper	Unsupported	Reasonable
No supporting documentation	-	6.42	-
No supporting documentation	-	9.65	-
Cheese	1.50	-	-
2 Foil Gift	0.60	-	-
Vinyl Weekly	1.00	-	-
2 Spray Snow	1.06	-	-
Milk	2.50	-	-
Dairy Queen Gift Card	15.00	-	-
Dairy Queen Gift Card	15.00	-	-
Tax	0.19	-	-
No supporting documentation	-	20.12	-
No supporting documentation	-	57.27	-
No supporting documentation	-	49.01	-
Clover Kids: tri Fold Box	-	2.00	-
Little Book of Love	-	6.00	-
VV Gift Box	50.00	-	-
Fee	4.95	-	-
vv Gift Box	20.00	-	-
Fee	4.95	-	-
Tax	0.56	-	-
Plates	-	7.50	-
Tax	-	0.53	-
No supporting documentation	-	25.29	-
No supporting documentation	-	13.50	-
Incentivies: Musical Cards	2.50	-	-
Dairy Queen Gift Card	15.00	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
03/11/18	Dollar General Monticello, IA	6.65
03/23/18	Century House Gifts and F Monticello, IA	29.96
04/01/18	Theisen's Anamosa, IA	5.29
04/01/18	WM Supercenter Anamosa, IA	15.46
04/06/18	Walmart.com	25.00
04/08/18	Theisen's Monticello, IA	21.98
04/13/18	Dollar General Monticello, IA	5.00
04/14/18	GTM Sportswear	67.43
04/14/18	Target Cedar Rapids	29.80
04/14/18	Target Cedar Rapids	20.00
04/18/18	Theisen's Monticello, IA	12.56
04/19/18	Dollar General	252.28

Description Per Support	Improper	Unsupported	Reasonable
Dairy Queen Gift Card	15.00	-	-
Dairy Queen Gift Card	15.00	-	-
Dairy Queen Gift Card	15.00	-	-
Dairy Queen Gift Card	15.00	-	-
Fandango Gift Card	25.00	-	-
Tax	0.18	-	-
<i>No supporting documentation</i>	-	6.65	-
<i>No supporting documentation</i>	-	29.96	-
<i>No supporting documentation</i>	-	5.29	-
<i>No supporting documentation</i>	-	15.46	-
<i>No supporting documentation</i>	-	25.00	-
<i>No supporting documentation</i>	-	21.98	-
<i>No supporting documentation</i>	-	5.00	-
<i>No supporting documentation</i>	-	67.43	-
Rubix: Drinkware 2@12.95	-	25.90	-
Tall	-	1.95	-
Tax	-	1.95	-
Club Incentive: \$20.00 gift card	20.00	-	-
<i>No supporting documentation</i>	-	12.56	-
Intermedeal Trip: Honey Maid Graham	-	-	2.75
Honey maid graham	-	-	2.75
honey maid graham	-	-	2.75
4 marshmallows	-	-	5.80
6 milk chocolate	-	-	26.10

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
04/20/18	Credit Voucher Walmart.com	(1.34)
04/24/18	Theisen's Monticello, IA	49.17
04/26/18	Theisen's Monticello, IA	24.83
04/27/18	Target Cedar Rapids	47.25
04/29/18	Dollar General Monticello, IA	18.85
05/04/18	Dollar General Monticello, IA	12.25
05/13/18	Target Cedar Rapids	40.07
05/16/18	Credit Voucher Theisen Anamosa	(47.25)
05/17/18	Theisen's Monticello, IA	75.02
05/17/18	Theisen's Monticello, IA	30.34
05/18/18	Theisen Anamosa	22.63
05/22/18	Theisen's Monticello, IA	51.19

Description Per Support	Improper	Unsupported	Reasonable
2 -\$100 vanilla visa gift cards	200.00	-	-
2 - \$4.95 fees	9.90	-	-
tax	2.23	-	-
<i>No supporting documentation</i>	-	(1.34)	-
<i>No supporting documentation</i>	-	49.17	-
<i>No supporting documentation</i>	-	24.83	-
Rabbit: C9 Active, AF Trail Mix, QKR Snack bar 2.99, AF Cookies 2.99, nestle, Tresemme, tax	47.25	-	-
<i>No supporting documentation</i>	-	18.85	-
<i>No supporting documentation</i>	-	12.25	-
Summer Discovery	-	40.07	-
<i>No supporting documentation</i>	-	(47.25)	-
<i>No supporting documentation</i>	-	75.02	-
<i>No supporting documentation</i>	-	30.34	-
Fair -Dog: dog treats	4.49	-	-
coke	1.79	-	-
bottle deposit	0.05	-	-
water	1.79	-	-
choke chain collar	4.24	-	-
choke chain collar	5.09	-	-
choke chain collar	3.82	-	-
tax	1.36	-	-
<i>No supporting documentation</i>	-	51.19	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
05/22/18	Theisen's Monticello, IA	8.85
05/23/18	Theisen's Monticello, IA	1.55
05/24/18	Dollar General Monticello, IA	26.15
05/25/18	Theisen's Monticello, IA	19.90
05/27/18	Walmart Anamosa, IA	32.01
05/30/18	Goodwill Industries Cedar Rapids	65.20
05/31/18	Goodwill Industries Cedar Rapids	17.68
05/31/18	Sears Roebuck Cedar Rapids	24.61
06/01/18	Theisen's Monticello, IA	17.91
06/02/18	Kohls Cedar Rapids	61.94
06/03/18	Dollar General Monticello, IA	9.63
06/08/18	Theisen's Monticello, IA	27.39
06/15/18	Century House Gifts and F Monticello, IA	6.42
06/15/18	Theisen's Monticello, IA	36.64
06/17/18	Theisen's Monticello, IA	5.94

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	8.85	-
<i>No supporting documentation</i>	-	1.55	-
<i>No supporting documentation</i>	-	26.15	-
<i>No supporting documentation</i>	-	19.90	-
<i>No supporting documentation</i>	-	32.01	-
<i>No supporting documentation</i>	-	65.20	-
<i>No supporting documentation</i>	-	17.68	-
Marketing: NCAA Iowa	13.00	-	-
NCAA Iowa	10.00	-	-
Tax	1.61	-	-
9 pool noodles	-	17.91	-
<i>No supporting documentation; however, Extension officials reported purchases are not made at vendor for Extension operations.</i>	61.94	-	-
4 wacky noodles, tax .63	-	9.63	-
<i>No supporting documentation</i>	-	27.39	-
<i>No supporting documentation</i>	-	6.42	-
<i>No supporting documentation</i>	-	36.64	-
<i>No supporting documentation</i>	-	5.94	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
06/25/18	WM Supercenter Anamosa, IA	15.71
06/26/18	WM Supercenter Anamosa	135.84
06/28/18	Theisen's Monticello, IA	6.86
06/29/18	Columbia Sportswear Williamsburg	21.35
07/04/18	Dollar General Monticello, IA	42.16
07/05/18	Etsy.com	59.95
07/05/18	Etsy.com	30.85

Description Per Support	Improper	Unsupported	Reasonable
Styro sheet	-	7.47	-
apl sce 18pk	-	4.92	-
mh10pkfrtpun	-	3.32	-
Smuckuncrust	6.48	-	-
wood sticks	10.85	-	-
protein shakes	5.56	-	-
headphones	25.00	-	-
headphones	25.00	-	-
GV 24ct cake	1.23	-	-
GV 24ct cake	1.23	-	-
GV 24ct cake	1.23	-	-
rasplm 16oz	0.96	-	-
Mt Dew	1.78	-	-
IA deposit	0.05	-	-
multipacks	20.94	-	-
Lemon Bry	1.88	-	-
entr e	3.94	-	-
Amy S meals	7.52	-	-
Amy S meal	3.94	-	-
Marie Cal	1.98	-	-
Fit Kitchen	3.75	-	-
Bread	7.94	-	-
Tax	4.58	-	-
<i>No supporting documentation</i>	-	6.86	-
<i>No supporting documentation</i>	21.35	-	-
<i>No supporting documentation</i>	-	42.16	-
<i>No supporting documentation</i>	-	59.95	-
<i>No supporting documentation</i>	-	30.85	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
07/06/18	Walmart Anamosa, IA	10.66
07/08/18	Theisen's Ames	164.72
07/10/18	Dollar-General Monticello	2.14
07/10/18	Theisen's Monticello	12.49
07/10/18	Theisen's Monticello	29.82
07/11/18	Credit Voucher Wal-Mart Anamosa	(723.32)
07/11/18	Target Cedar Rapids	2.88
07/12/18	Theisen's Monticello, IA	19.98
07/12/18	Theisen's Monticello, IA	13.75
07/12/18	Walmart Anamosa, IA	48.83
07/12/18	Walmart.com	48.99
07/13/18	Theisen's Monticello	206.60
07/15/18	Dollar General Monticello, IA	90.95
07/15/18	Wal-Mart Anamosa	267.37
07/18/18	Theisen's Monticello, IA	19.99
07/19/18	Credit Voucher Theisen's Monticello, IA	(19.99)
07/19/18	Credit Voucher Theisen's Monticello, IA	(19.98)
07/24/18	Dollar-General Monticello	5.35

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	10.66	-
<i>No supporting documentation</i>	-	164.72	-
<i>No supporting documentation</i>	-	2.14	-
<i>No supporting documentation</i>	-	12.49	-
<i>No supporting documentation</i>	-	29.82	-
<i>No supporting documentation</i>	-	(723.32)	-
<i>No supporting documentation</i>	-	2.88	-
<i>No supporting documentation</i>	-	19.98	-
<i>No supporting documentation</i>	-	13.75	-
<i>No supporting documentation</i>	-	48.83	-
<i>No supporting documentation</i>	-	48.99	-
<i>No supporting documentation</i>	-	206.60	-
<i>No supporting documentation</i>	-	90.95	-
<i>No supporting documentation</i>	-	267.37	-
<i>No supporting documentation</i>	-	19.99	-
<i>No supporting documentation</i>	-	(19.99)	-
<i>No supporting documentation</i>	-	(19.98)	-
<i>No supporting documentation</i>	-	5.35	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
07/26/18	Credit Voucher Walmart.com	(30.99)
07/26/19	DOLLAR-GENERAL #3711 MONTICELLO IA	64.20
07/29/18	Credit Voucher Kohl's Cedar Rapids	(35.53)
07/29/19	DOLLAR-GENERAL #3711 MONTICELLO IA	10.55
08/02/18	Dollar-General Anamosa	310.30
08/03/18	Dollar General Monticello, IA	28.29
08/03/18	Theisen's Monticello, IA	15.28
08/12/18	Theisen's Anamosa	59.90
08/16/18	Etsy.com	1.99
08/16/18	Etsy.com	1.49
08/16/18	Theisen's Monticello, IA	4.49
08/20/18	WM Supercenter Anamosa	64.25
08/25/18	Bed Bath & Beyond Cedar Rapids	94.11
08/26/18	WM Supercenter Anamosa	167.49
08/31/18	Dollar General Monticello, IA	4.74
09/01/18	Dick's Clothing & Sporting Cedar Rapids	42.78
09/05/18	TJMaxx Cedar Rapids	27.22
09/05/18	WM Supercenter Anamosa	92.05

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	(30.99)	
<i>No supporting documentation</i>	-	64.20	-
<i>No supporting documentation</i>	-	(35.53)	-
<i>No supporting documentation</i>	-	10.55	-
<i>No supporting documentation</i>	-	310.30	-
<i>No supporting documentation</i>	-	28.29	-
<i>No supporting documentation</i>	-	15.28	-
<i>No supporting documentation</i>	-	59.90	-
<i>No supporting documentation</i>	-	1.99	-
<i>No supporting documentation</i>	-	1.49	-
<i>No supporting documentation</i>	-	4.49	-
<i>No supporting documentation</i>	-	64.25	-
<i>No supporting documentation</i>	-	94.11	-
<i>No supporting documentation</i>	-	167.49	-
<i>No supporting documentation</i>	-	4.74	-
<i>No supporting documentation</i>	42.78	-	-
<i>No supporting documentation</i>	27.22	-	-
<i>No supporting documentation</i>	-	92.05	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
09/12/18	Etsy.com	12.00
09/20/18	Walmart Anamosa, IA	17.82
10/26/18	WWW.KOHL'S.COM #0873 866-887-8884 OH	183.61
11/03/18	WM SUPERCENTER #646 ANAMOSA IA	19.75
11/09/18	WWW.KOHL'S.COM #0873 866-887-8884 OH	10.69
11/12/18	DOLLAR-GENERAL#3685ANAMOSA 1A	21.06

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	12.00	-
<i>No supporting documentation</i>	-	17.82	-
Iowa State Cyclones Dorm Room Pack	36.00	-	-
Iowa State Cyclones Glass Candy Jar	18.00	-	-
Iowa State Cyclones 3-Piece Lifestyle Package	21.60	-	-
Women's Nike Iowa State Cyclones Funnel Neck Tee	56.00	-	-
Iowa State Cyclones Double-Six Collectible Dominoes Set	16.00	-	-
Iowa State Cyclones Playing Cards Set	24.00	-	-
Fees & Tax	12.01	-	-
PRETZELS	-	2.49	-
PRETZELS	-	2.49	-
WD WAVY STK	-	2.97	-
WD WAVY STK	-	2.97	-
GLUEDOISROL	-	3.93	-
GLUEDOISROL	-	3.93	-
SALES TAX	-	0.97	-
<i>No supporting documentation; however, Extension officials reported purchases are not made at vendor for Extension operations.</i>	10.69	-	-
HVST18 DLX 2.5INX12F	-	1.00	-
HVST18 DLX 2.5INX12F	-	1.00	-
HVST18 DLX 2.5INX12F	-	1.00	-
HVST18 DLX 2.5INX12F	-	1.00	-
STACKING TOWER	-	4.25	-
STACKING TOWER	-	4.25	-
2 1 THANKSGIVING-AG	0.50	-	-
1 THANKSFIVING-AG	1.00	-	-
2 1 THANKSGIVING-AG	0.50	-	-
2 1 THANKSGIVING-AG	0.50	-	-
1 THANKSGIVING-AG	1.00	-	-
EVERYDAY CARDS AG	1.00	-	-
HVST18 DLX 2.5INX12F	-	1.00	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
11/15/18	WAL-MART #0646 ANAMOSA IA	575.12
11/21/18	ETSY.COM 800-595-3865 NY	74.48
11/26/18	WAL-MART#O646 ANAMOSA IA	1,330.23
12/01/18	DOLLAR-GENERAL #3685 ANAMOSA IA	37.09

Description Per Support	Improper	Unsupported	Reasonable
LIFE WTR 20Z PET	1.80	-	-
SALES TAX	-	1.26	-
PRETZEL DIPS	2.88	-	-
PRETZELS	2.88	-	-
MINT	2.18	-	-
LOTION	2.22	-	-
BOOK	9.58	-	-
BOX 25	25.00	-	-
HOL18 VMCVL1	5.88	-	-
DEBIT LOAD	100.00	-	-
HOL18 VMCVL1	5.88	-	-
DEBIT LOAD	100.00	-	-
HOL18 VMCVL1	5.88	-	-
DEBIT LOAD	100.00	-	-
HOL18 VMCVL1	5.88	-	-
DEBIT LOAD	100.00	-	-
HOL18 VMCVL1	5.88	-	-
DEBIT LOAD	100.00	-	-
SALES TAX	0.98	-	-
<i>No supporting documentation</i>	74.48	-	-
DIG FRAME	-	-	69.00
IPAD	-	-	249.00
IPAD	-	-	249.00
IPAD	-	-	249.00
IPAD	-	-	249.00
IPAD	-	-	249.00
BEEF FAJITA	6.97	-	-
4CT MS CROI	3.98	-	-
P&G ALFR W	1.94	-	-
COOKWARE	3.34	-	-
QUAKER CHWY GRAN BAR	-	2.50	-
STORE DISCOUNT	-	(0.31)	-
QUAKER CHWY GRAN BAR	-	2.50	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction		
Date	Vendor	Amount

Description Per Support	Improper	Unsupported	Reasonable
STORE DISCOUNT	-	(0.31)	-
MOTTS MEDLEY 22CT	-	3.95	-
STORE DISCOUNT	-	(0.49)	-
C18 OVEN MITT TRADI	1.00	-	-
STORE DISCOUNT	(0.12)	-	-
C18 OVEN MITT TRADI	1.00	-	-
STORE DISCOUNT	(0.12)	-	-
RUDOLF PLAYPACK PDQ	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
XMAS CARRY ALONG PDQ	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
XMAS CARRY ALONG PDQ	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
XMAS CARRY ALONG PDQ	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
RUDOLF PLAYPACK PDQ	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
LIC HOLIDAY PLAYPACK	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
LIC HOLIDAY PLAYPACK	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
LIC HOLIDAY PLAYPACK	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
LIC HOLIDAY PLAYPACK	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
LIC HOLIDAY PLAYPACK	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
LIC HOLIDAY PLAYPACK	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
C18 RUDOLF CRAYONS	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
GLAD CLING WRAP	1.00	-	-
STORE DISCOUNT	(0.12)	-	-
SCRATCH ART ORNAMENT	-	1.00	-
STORE DISCOUNT	-	(0.12)	-
MAGIC INK MICKEY 90	-	3.00	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
02/02/19	DOLLAR-GENERAL #3685 ANAMOSA IA	7.74
03/10/19	WM SUPERCENTER #646 ANAMOSA IA	91.63
03/14/19	DOLLAR-GENERAL #3711 MONTICELLO IA	64.59

Description Per Support	Improper	Unsupported	Reasonable
STORE DISCOUNT	-	(0.37)	-
KAJ BLUE RASPBERRY	2.00	-	-
STORE DISCOUNT	(0.25)	-	-
KAJ BLUE RASPBERRY	2.00	-	-
STORE DISCOUNT	(0.25)	-	-
CRAYOLA 24CT COLOR	-	4.00	-
STORE DISCOUNT	-	(0.50)	-
CRAYOLA 24CT COLOR	-	4.00	-
STORE DISCOUNT	-	(0.60)	-
SALES TAX	-	2.14	-
KAJ GRAPE 10PK	2.00	-	-
KAJ GRAPE 10PK	2.00	-	-
PEPSI WILD CHERRY	1.50	-	-
OTH BOTTLE DEP	0.05	-	-
LIFE WIR 20OZ PET	1.80	-	-
SALES TAX	0.39	-	-
LIPTON	1.97	-	-
BD THEK CKKR	49.88	-	-
KCUP	10.73	-	-
SNL PK	1.92	-	-
TEA	2.98	-	-
30CT	5.97	-	-
JD CREAMER	4.58	-	-
CREAMER	2.18	-	-
BLISSCREAMER	2.98	-	-
90CT BOBBIES	1.94	-	-
RUBBERBANDS	0.98	-	-
LIQUID SOAP	1.84	-	-
LIQUID SOAP	1.84	-	-
LIQUID SOAP	1.84	-	-
SONY 25	25.00	-	-
FANDANGO 25	25.00	-	-
SLOW CHURNED VANILLA	3.50	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
03/22/19	KOHL'S #1 073 MESA EAST AZ	46.92
03/31/19	DOLLARTREE MARION IA	8.56
04/06/19	DOLLAR-GENERAL #3711 MONTICELLO IA	140.86
04/20/19	T.J. MAXX#1189 CORALVILLE IA	25.41
04/20/19	WAL-MART #0646 ANAMOSA IA	38.09

Description Per Support	Improper	Unsupported	Reasonable
SOUR PATCH KIDS 48OZ	3.50	-	-
LIFE WTR 1L	1.60	-	-
LIFE WTR 1L	1.60	-	-
MINUTE MAID LEMONADE	1.30	-	-
OS 100 CRANBERRY 60	3.00	-	-
SALES TAX	0.09	-	-
<i>No supporting documentation; however, Extension officials reported purchases are not made at vendor for Extension operations.</i>	46.92	-	-
BALLOON WEIGHT	-	1.00	-
FOIL BALLOON	-	1.00	-
FOIL BALLOON	-	1.00	-
BALLOON	-	1.00	-
BALLOON	-	1.00	-
STAR BALLOON	-	1.00	-
STAR BALLOON	-	1.00	-
BALLOON	-	1.00	-
TAX	-	0.56	-
HERSHEY W ALMONDS	0.85	-	-
DAIRY QUEEN	15.00	-	-
DAIRY QUEEN	15.00	-	-
DAIRY QUEEN	15.00	-	-
DAIRY QUEEN	15.00	-	-
FANDANGO	25.00	-	-
VANILLA VISA NOTE CR	50.00	-	-
FEE	4.95	-	-
TAX	0.06	-	-
<i>No supporting documentation</i>	25.41	-	-
Bigs Dill	1.58	-	-
Slt Pmkn Sds	1.88	-	-
Seeds	0.50	-	-
Seeds	0.50	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
04/25/19	DOLLAR-GENERAL #3685 ANAMOSA IA	30.87
06/01/19	THEISEN'S #5 MONTICELLO IA	8.53
06/10/19	WAL-MART#O646 ANAMOSA IA	72.12
06/12/19	DOLLAR-GENERAL #3711 MONTICELLO IA	8.56

Description Per Support	Improper	Unsupported	Reasonable
Book	11.18	-	-
Wash	6.23	-	-
Xbox gift card	13.50	-	-
Tax	2.72	-	-
MEDIUM BAG BIRTHDAY	1.00	-	-
XBOX GIFT CARD	25.00	-	-
LIFE WTR 1L	1.60	-	-
LIFE WTR 1L	1.60	-	-
LIFE WTR 1L	1.60	-	-
TAX	0.07	-	-
<i>No supporting documentation</i>	-	8.53	-
Strawberries	2.47	-	-
Blueberries	5.94	-	-
Bear Naked	3.78	-	-
Energy PCHMG	3.98	-	-
Energy POMBY	3.98	-	-
V8 Energy OR	3.98	-	-
BLK CHRY ENER	3.88	-	-
Foam Plates	1.48	-	-
GV 5.5oz PO	2.97	-	-
GV 5.5oz PO	2.97	-	-
BB HoneyBear	4.18	-	-
Cutlery	4.00	-	-
CHO Yogurt	5.34	-	-
CHO Yogurt	5.34	-	-
Book	13.98	-	-
Forks Red	0.97	-	-
Forks Red	0.97	-	-
Sales Tax	1.91	-	-
<i>No supporting documentation</i>	-	8.56	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
06/13/19	DOLLAR-GENERAL #3885ANAMOSA IA	133.71
06/20/19	DOLLAR-GENERAL#3711 MONTICELLO IA	33.74
06/20/19	WAL-MART#O646 ANAMOSA IA	174.31

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	133.71	-
<i>No supporting documentation</i>	-	33.74	-
8PK HW White	-	5.97	-
8PK HW White	-	5.97	-
Paper Plates	-	2.98	-
Paper Plates	-	2.98	-
Blueberry A	-	4.84	-
PassionFru	-	4.84	-
Lemon Orang	-	4.84	-
Watermelon	-	4.84	-
Pink Lemona	-	4.84	-
Crochet THRD	-	2.50	-
Crochet THRD	-	2.50	-
Crochet THRD	-	2.50	-
Crochet THRD	-	2.50	-
Apple Slices	-	5.48	-
Smuckuncrust	-	6.48	-
Uncrustable	-	6.48	-
Smuckuncrust	-	6.48	-
CHNT CMFT CU	-	4.48	-
KD DBL DRK M	-	1.78	-
KD DBL DRK M	-	1.78	-
KD DBL DRK M	-	1.78	-
KD DBL DRK M	-	1.78	-
KD DBL DRK M	-	1.78	-
KD DBL DRK M	-	1.78	-
Apple Slices	-	4.60	-
PB Red Frost	-	1.38	-
PB Blue FRST	-	1.38	-
HF CKTL BF 2	-	4.98	-
HF CKTL BF 2	-	4.98	-
HF CKTL BF 2	-	4.98	-
HF CKTL BF 2	-	4.98	-
Green Grapes (4.84lbs @ 2.98)	-	14.42	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
06/21/19	WAL-MART#O646 ANAMOSA IA	53.97
06/23/19	TJMAXX#0119 CEDAR RAPIDS IA	94.69
06/27/19	WAL-MART#O646 ANAMOSA IA	90.04

Description Per Support	Improper	Unsupported	Reasonable
LifeWTR	-	7.48	-
NPL 12 PK	-	1.98	-
IM 80Z12PK	-	2.38	-
28 OZ	-	5.98	-
2 Gallon Bags	-	4.98	-
IM 80Z12PK	-	2.38	-
NPL 12 PK	-	1.98	-
2 Gallon Bags	-	4.98	-
2 Gallon Bags	-	4.98	-
Sales Tax	-	3.31	-
GRND TURKEY	6.84	-	-
GRND TURKEY	6.84	-	-
GRND TURKEY	6.84	-	-
Mini SWT PEP	2.98	-	-
Zucchini (1.99lbs @ 1.38per LB)	2.75	-	-
SWT Potatoes	3.44	-	-
Eggplant (1lbs @ 1.42 per LB)	1.42	-	-
Squash YLW (1.42Lbs @ 1.38per LB)	1.96	-	-
Klondike	-	3.78	-
Klondike	-	3.78	-
Great Value	2.00	-	-
Klondike (3 at 1 for 3.78)	-	11.34	-
<i>No supporting documentation</i>	94.69	-	-
Gatorade	1.68	-	-
Lifewater	1.38	-	-
Fanta	1.88	-	-
IA Deposit	0.05	-	-
CKN Wrap	3.98	-	-
HP 60 Combo	47.89	-	-
ENR ALK AAA16	12.78	-	-
ENR ALK AAA16	12.78	-	-
Skim Milk	2.23	-	-
Sales Tax	5.39	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
06/27/19	THEISEN'S #5 MONTICELLO IA	90.36
07/11/19	MICHAELS STORES 3002 MARION IA	221.54
07/14/19	WM SUPERCENTER#646 ANAMOSA IA	101.62
07/20/19	DOLLAR-GENERAL #3711 MONTICELLO IA	16.65

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	90.36	-
<i>No supporting documentation</i>	-	221.54	-
CHNI CHEF CU	4.48	-	-
FANTA	1.68	-	-
IA DEPOSIT	0.05	-	-
PLASTIC CUPS	3.42	-	-
ON/MSHRM MIX	1.52	-	-
FOAM PLATES	1.48	-	-
FOAM PLATES	1.48	-	-
CUTLERY	7.28	-	-
HOSTESS	2.84	-	-
TURKEY	7.78	-	-
WIDE NOODLES	2.58	-	-
CRM MSHM/GRL	1.48	-	-
CRM MSHM/GRL	1.48	-	-
CRM MSHM/GRL	1.48	-	-
NSHRH	1.52	-	-
CHEERIOS	3.74	-	-
AST CHOCOLATE	2.04	-	-
PRMRY POSTER	4.84	-	-
PRMRY POSTER	4.84	-	-
ALPHA	4.84	-	-
ALPHA	4.84	-	-
STORAGE BAGS	3.64	-	-
2GALLON BAGS	4.98	-	-
2GALLON BAGS	4.98	-	-
LOCK LID JAR	2.53	-	-
LOCK LID JAR	2.53	-	-
STEW MEAT LG	13.28	-	-
TAX	3.99	-	-
SOFT SMOOTH WGW BR	2.95	-	-
CV BLACK BEANS	0.75	-	-
BERTOLLI EXTRA VIRGI	6.25	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
07/21/19	Etsy.com - countryrootsed 717.8557955 NY	150.74
07/21/19	Etsy.com - ShaeleysCustom 7185557955 NY	58.76
07/23/19	Etsy.com - Iana5753 718-8557955 NY	22.68
07/27/19	TJMAXX #0119 CEDAR RAPIDS IA	91.81
07/30/19	WALGREENS #18080 GREENSBORO NC	68.14
08/04/19	DOLLAR-GENERAL #3685 ANAMOSA IA	27.68
08/05/19	DOLLAR-GENERAL #3711 MONTICELLO IA	45.91
08/06/19	WAL-MART #0646 ANAMOSA IA	320.25

Description Per Support	Improper	Unsupported	Reasonable
CV BLACK BEANS	0.75	-	-
VELVEETA SHRP CHDD	2.95	-	-
CV BLACK BEANS	0.75	-	-
CV BLACK BEANS	0.75	-	-
CV BLACK BEANS	0.75	-	-
CV BLACK BEANS	0.75	-	-
<i>No supporting documentation</i>	150.74	-	-
<i>No supporting documentation</i>	58.76	-	-
<i>No supporting documentation</i>	22.68	-	-
Pet	16.99	-	-
Pet	4.99	-	-
Gourmet Food	3.99	-	-
Pet	2.99	-	-
Pet	2.49	-	-
Gourmet Food	8.99	-	-
Accssrs/Lugg	9.99	-	-
Stationary	3.99	-	-
Pet	3.99	-	-
Pet	2.99	-	-
Women Sizes	24.99	-	-
7.00% Sales Tax	5.42	-	-
<i>No supporting documentation</i>	68.14	-	-
<i>No supporting documentation</i>	-	27.68	-
<i>No supporting documentation</i>	-	45.91	-
Cheetos	1.68	-	-
GMAS CHO BRN	0.88	-	-
CKN WRAP	2.87	-	-
VISA PREPAID	4.94	-	-
AMOUNT	200.00	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
08/08/19	CREDITVOUCHER MICHAELS STORES 3002 MARION IA	(49.14)
08/17/19	WALGREENS #3876 MARION IA	39.91
08/25/19	DOLLAR-GENERAL #3685 ANAMOSA IA	4.00
08/25/19	DOLLAR-GENERAL #3711 MONTICELLO IA	26.96
09/10/19	TARGET 00008789 FORT DODGE IA	43.70
09/10/19	TARGET 00008789 FORT DODGE IA	6.01
09/24/19	DOLLAR-GENERAL #3711 MONTICELLO IA	139.45

Description Per Support	Improper	Unsupported	Reasonable
VISA PREPAID	4.94	-	-
AMOUNT	50.00	-	-
VISA PREPAID	4.94	-	-
AMOUNT	50.00	-	-
<i>No supporting documentation</i>	-	(49.14)	-
<i>No supporting documentation</i>	-	39.91	-
<i>No supporting documentation</i>	-	4.00	-
<i>No supporting documentation</i>	-	26.96	-
<i>No supporting documentation</i>	-	43.70	-
<i>No supporting documentation</i>	-	6.01	-
SWEET N LOW 100CT	-	-	2.00
SWEET N LOW 100CT	-	-	2.00
SWEET N LOW 100CT	-	-	2.00
DGH HD WHITE SPOON	-	-	3.00
COFFEEMATE SNGL SERV	-	-	2.65
COFFEEMATE SNGL SERV	-	-	2.65
COFFEEMATE SNGL SERV	-	-	2.65
COFFEEMATE SNGL SERV	-	-	2.65
DGH DESIGNER BOWLS 3	-	-	3.75
DGH DESIGNER BOWLS 3	-	-	3.75
DGH DESIGNER BOWLS 3	-	-	3.75
DGH FOAM CUP 16OZ 20	-	-	1.00
DGH FOAM CUP 16OZ 20	-	-	1.00
DGH FOAM CUP 16OZ 20	-	-	1.00
DGH FOAM CUP 16OZ 20	-	-	1.00
DGH FOAM CUP 16OZ 20	-	-	1.00
DUCK BULK PACKAGING	-	1.35	-
CHICKEN BRAID 7IN	-	2.25	-
DAWN NEW ZEALAND 410	-	0.01	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
-----------------------------	---------------	---------------

10/02/19	GOODWILL INDUSTRIES 319-3374158 IA	36.80
----------	------------------------------------	-------

10/03/19	WM SUPERCENTER #646 ANAMOSA IA	172.83
----------	--------------------------------	--------

Description Per Support	Improper	Unsupported	Reasonable
DUCK BULK PACKAGING	-	1.35	-
DUCK BULK PACKAGING	-	1.35	-
GLAD FF PLUS FSH 13G	-	-	6.75
LARGE CLIP BOX	-	-	6.25
LARGE CLIP BOX	-	-	6.25
LARGE CLIP BOX	-	-	6.25
LARGE CLIP BOX	-	-	6.25
32 QT GASKET BOX BL	-	-	11.50
32 QT GASKET BOX BL	-	-	11.50
32 QT GASKET BOX BL	-	-	11.50
32 QT GASKET BOX BL	-	-	11.50
32 QT GASKET BOX BL	-	-	11.50
TAX	-	-	8.04
Hard	-	4.88	-
Hard	-	3.88	-
Hard	-	2.88	-
Hard	-	3.88	-
Hard	-	1.88	-
Void	-	-	-
Hard	-	(1.88)	-
Hard	-	2.88	-
Hard 2x 1.89	-	3.76	-
Hard	-	5.88	-
HLWN Soft	-	2.88	-
HLWN Soft	-	5.88	-
DL CMPLT CRN	-	1.84	-
LIQUID SOAP	-	1.84	-
CRAFT PAINT	-	2.50	-
CRAFT PAINT	-	2.50	-
BED IN A BAG	19.00	-	-
BED IN A BAG	19.00	-	-
WHITE PUMPKIN 10 AT 1 FOR 3.98	-	39.80	-
WHITE PUMPKIN	-	3.98	-
VOID ENTRY WHITE PUMPKIN	-	(3.98)	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
10/27/19	WM SUPERCENTER #646 ANAMOSA IA	225.00
11/07/19	THEISEN'S #5 MONTICELLO IA	49.60

Description Per Support	Improper	Unsupported	Reasonable
EXPO LO 12CT	-	8.93	-
MASKING TAPE	-	3.88	-
STORAGE TAPE	-	9.97	-
ASVP BLUE	-	0.96	-
BOOK	-	20.28	-
HST CHOCODIL	-	2.50	-
POPPIES	-	3.96	-
16Z CB CKR	-	6.96	-
CARAMEL APP	-	3.98	-
PRETZELS	-	5.84	-
HUGE PILLOW	3.97	-	-
HUGE PILLOW	3.97	-	-
HUGE PILLOW	3.97	-	-
SALES TAX	-	7.18	-
NSF HARRY P	-	5.00	-
NSF BLACK P 8 @ 1 for 5.00	-	40.00	-
NSF SPIDEY 7 @ 1 FOR 5.00	-	35.00	-
NSF WONDER 6 @ 1 FOR 5.00	-	30.00	-
NSF MERMAID 5 @ 1 FOR 5.00	-	25.00	-
NSF MERMAID 2 @ 1 FOR 5.00	-	10.00	-
NSF AVENGER	-	5.00	-
PRECUTKIT 2 @ 1 FOR 5.00	-	10.00	-
PRECUTKIT 2 @ 1 FOR 5.00	-	10.00	-
NSF STAR WA 4 AT 1 FOR 5.00	-	20.00	-
NSF SPIDEY	-	5.00	-
NSF LIKE A 6 AT 1 FOR 5.00	-	30.00	-
Adhesive strips, command variety 3 ea. @ 4.49	-	13.47	
Tape, removable mounting squares	-	2.19	-
Toy, dog donut crinklers holiday	3.99	-	-
Treat, dog elk antler split medium	12.49	-	-
Birdseed, special finch 5 lb	11.89	-	-
Drink, lipton tea pureleaf asst	2.49	-	-
Tax	3.08	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
11/09/19	WM SUPERCENTER #646 ANAMOSA IA	71.94
11/24/19	WM SUPERCENTER #646 ANAMOSA IA	204.57

Description Per Support	Improper	Unsupported	Reasonable
GV hamb buns 24 at 1 for .87	-	-	20.88
Pop tarts	-	-	3.68
Honey BBQ SC	-	-	3.48
Frnch mstd	-	-	3.68
SEN WH TWIN	9.87	-	-
Degree Hale	4.27	-	-
All FC odor	9.97	-	-
Honey BBQ SC	-	-	3.48
Ketchup Plas	-	-	2.98
Pickles	-	-	3.98
Pickles	-	-	3.98
Tax	1.69	-	-
GIRLS TOP	8.92	-	-
3PK SOCKS	4.97	-	-
UN LEGGING	3.98	-	-
UN LEGGING	3.98	-	-
AN FLEECE	8.88	-	-
PANTS	11.44	-	-
UN SS ICE	3.47	-	-
ZIP HOODIE	16.88	-	-
ZIP HOODIE	16.88	-	-
UN SS TEE	3.47	-	-
PANTS	11.44	-	-
GU 1P325	3.24	-	-
10 WHITE BOX	3.24	-	-
30IN BAL BL	4.98	-	-
JELLYBELLY C	0.50	-	-
JELLYBELLY C	0.50	-	-
JELLYBELLY C	0.50	-	-
JELLYBELLY C	0.50	-	-
JELLYBELLY C	0.50	-	-
JELLYBELLY C	0.50	-	-
POWER RANGER	9.84	-	-
POWER RANGER	9.84	-	-
POWER RANGER	9.84	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
11/24/19	WM SUPERCENTER #646 ANAMOSA IA	102.61
11/26/19	DOLLAR-GENERAL #3711 MONTICELLO IA	12.07
12/02/19	TARGET 00017681 CEDAR RAPIDS IA	50.55

Description Per Support	Improper	Unsupported	Reasonable
POWER RANGER	9.84	-	-
POWER RANGER	9.84	-	-
POWER RANGER	9.84	-	-
LOL LIL SIS	6.88	-	-
LOL BUBBLY	29.88	-	-
BANANAS 1.48 LB @ 1 LB/0.59	0.87	-	-
PRETZEL DIPS	2.88	-	-
GV WHIPTOP	2.98	-	-
SHOT TWR	6.48	-	-
ORG BLUEBERRY	3.86	-	-
SYRUP	2.76	-	-
LOL SPRD BTR	2.24	-	-
STRAU BLUE	3.98	-	-
EGGS 6CT	0.62	-	-
HTH PMT MLK	2.48	-	-
SBUX KCUP C	14.96	-	-
SBUX KCUP H	14.96	-	-
CRISCO OIL	1.94	-	-
BISQUICK 20	2.28	-	-
2 MILK	1.76	-	-
LRG GRIDDLE	34.94	-	-
TAX	2.62	-	-
GEM TWEEZERS	-	2.65	-
LRG SHOPPER KRAFT PR	-	1.00	-
LRG SHOPPER KRAFT PR	-	1.00	-
LRG SHOPPER KRAFT PR	-	1.00	-
LRG SHOPPER KRAFT PR	-	1.00	-
HI-C FRUIT PUNHC 8PK	-	1.50	-
LPTN PL ICE TEA UNSW	1.75	-	-
LIFE WTR 1L	1.60	-	-
Tax	-	0.57	-
No supporting documentation	-	50.55	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction		
Date	Vendor	Amount
12/08/19	TJMAXX#0119 CEDAR RAPIDS IA	163.90

12/09/19	CREDITVOUCHER TJMAXX #0119 CEDAR RAPIDS IA	(73.12)
----------	--	---------

Description Per Support	Improper	Unsupported	Reasonable
STATIONERY	2.99	-	-
STATIONERY	2.99	-	-
GOURMET FOOD	9.99	-	-
STATIONERY	2.99	-	-
STATIONERY	2.49	-	-
STATIONERY	2.49	-	-
STATIONERY	2.49	-	-
BATH SHOP/TEXT	6.99	-	-
TABLE TOP	6.99	-	-
TABLE TOP	6.99	-	-
TABLE TOP	6.99	-	-
GOURMET FOOD	7.99	-	-
MEN'S FURNISHI	2.49	-	-
MEN'S FURNISHI	2.49	-	-
STATIONERY	3.99	-	-
GOURMET HOUSEW	3.99	-	-
STATIONERY	3.99	-	-
STATIONERY	4.99	-	-
GOURMET FOOD	5.99	-	-
SEASONAL DEC	7.99	-	-
STATIONERY	3.99	-	-
STATIONERY	2.99	-	-
STATIONERY	3.99	-	-
STATIONERY	2.99	-	-
BATH & BODY	4.99	-	-
STATIONERY	2.99	-	-
STATIONERY	2.99	-	-
GOURMET FOOD	4.99	-	-
BATH & BODY	7.99	-	-
GOURMET HOUSEW	7.99	-	-
GOURMET HOUSEW	7.99	-	-
MISCELLANEOUS	0.99	-	-
TAX	10.72	-	-
BATH & BODY	(4.99)	-	-
GOURMET FOOD	(4.99)	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction		
Date	Vendor	Amount
12/12/19	WWW.KOHL'S.COM #0873 866-887-8884 OH	131.06
12/15/19	WAL-MART #0646 ANAMOSA IA	295.50

Description Per Support	Improper	Unsupported	Reasonable
GOURMET FOOD	(5.99)	-	-
BATH SHOP/TEXT	(6.99)	-	-
BATH & BODY	(7.99)	-	-
SEASONAL DEC	(7.99)	-	-
MEN'S FURNISHI	(2.49)	-	-
MEN'S FURNISHI	(2.49)	-	-
STATIONERY	(3.99)	-	-
GOURMET HOUSEW	(3.99)	-	-
STATIONERY	(2.49)	-	-
STATIONERY	(2.99)	-	-
STATIONERY	(2.99)	-	-
STATIONERY	(2.99)	-	-
STATIONERY	(2.49)	-	-
STATIONERY	(2.49)	-	-
TAX	(4.78)	-	-
<i>No supporting documentation; however, Extension officials reported purchases are not made at vendor for Extension operations.</i>	131.06	-	-
MOCK NECK	4.48	-	-
GR LEGGING	4.48	-	-
G FLEECE TOP	4.48	-	-
FLEECE PANT	4.48	-	-
PRINT TOP	4.48	-	-
GR LS TEE	3.48	-	-
G FLEECE TOP	4.48	-	-
G FLEECE TOP	4.48	-	-
SJ DRKWSH	9.97	-	-
PULL SING	12.97	-	-
PEPPA PIG	9.88	-	-
GIRLS LS TEE	4.44	-	-
GIRLS LS T	4.44	-	-
WN LEGGING	3.98	-	-
WN LEGGING	3.98	-	-
AW FLEECE	8.88	-	-
AW SS TEE	4.00	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
12/15/19	WMSUPERCENTER#646 ANAMOSAIA	128.35

Description Per Support	Improper	Unsupported	Reasonable
Girls PANT	11.94	-	-
6PK WASHABLE	2.97	-	-
6PK WASHABLE	2.97	-	-
PAINT Brush	2.36	-	-
CANVAS 3PK	4.68	-	-
89 PC Make up	16.48	-	-
WN LS Dress	7.88	-	-
GIRLS SWNG T	7.94	-	-
GIRLS SWNG T	7.94	-	-
GIRLS EMB T	7.94	-	-
AW FLEECE	8.88	-	-
WN LEGGING	3.98	-	-
JD SKINNY	12.94	-	-
WN LEGGING	3.98	-	-
Play Doh	0.50	-	-
Play Doh	0.50	-	-
DP RAPUNZEL	7.97	-	-
BARBIE DOLL	4.94	-	-
MSL BABY DOL	9.97	-	-
PONYBEAD RBO	1.97	-	-
FRIENDTHREAD	4.36	-	-
COLOR PENCIL	5.97	-	-
BOOK	11.96	-	-
WN LEGGING	3.98	-	-
JD SKINNY	12.94	-	-
GIRLS SWNG T	7.94	-	-
GIRLS TOP	8.92	-	-
GIRLS LS T	4.44	-	-
AW FLEECE	8.88	-	-
COPTER	4.97	-	-
T F FIGURES	13.88	-	-
LIL LIVE PET	13.72	-	-
FARM ANIMALS	3.00	-	-
CHUTE LADDER	5.92	-	-
BAB CUB	6.50	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
12/18/19	BED BATH & BEYOND#342 CEDAR RAPIDS IA	48.84
12/18/19	DOLLAR-GENERAL #3711 MONTICELLO IA	26.75
12/23/19	WMSUPERCENTER#646 ANAMOSA IA	239.85

Description Per Support	Improper	Unsupported	Reasonable
SLIHE	3.97	-	-
FOOTBALL POU	3.88	-	-
HU BASIC VEH	0.94	-	-
HU BASIC VEH	0.94	-	-
POMSIES	14.97	-	-
BABYYY	3.00	-	-
X SHOT	1.97	-	-
SPIDERMAN	8.44	-	-
BARBIE FASH	4.94	-	-
PUZZLE	5.97	-	-
HW BASIC	0.94	-	-
BARBIE DOLL	4.94	-	-
LEGO	9.84	-	-
4PK TRUCK	4.97	-	-
COUNT BAG	5.97	-	-
8CT CRAYON	0.87	-	-
8CT CRAYON	0.87	-	-
CRAY 96P8	1.97	-	-
JUNGLE COLOR	0.97	-	-
KCUP WINTER 98LB	-	19.99	-
TURIN BAILEY	8.99	-	-
WRAP FLAT ART CAT	11.99	-	-
BA BOB ROSS	2.99	-	-
DRINKING BUDDY PH	2.99	-	-
TAX	-	1.89	-
ES20P 12QT AQUA W DO	-	5.00	-
ES20P 12QT AQUA W DO	-	5.00	-
ES20P 12QT AQUA W DO	-	5.00	-
ES20P 12QT AQUA W DO	-	5.00	-
HAND MIXER	-	5.00	-
TAX	-	1.75	-
XBOX (giftcard)	25.00	-	-
OREO	3.56	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction		
Date	Vendor	Amount

Description Per Support	Improper	Unsupported	Reasonable
OREO	3.56	-	-
ELM BURITO	10.98	-	-
HANGERS	1.17	-	-
HANGERS	1.17	-	-
BIC SHAVER	5.97	-	-
ANTI PERSPIR	3.88	-	-
EQ LVN CD 4	9.97	-	-
EQ DAILY FC	2.77	-	-
BAR SOAP	0.97	-	-
BAR SOAP	0.97	-	-
HOOKS	7.88	-	-
HOOKS	7.88	-	-
FLOSS SWORDS	1.00	-	-
SVE MEN 3IN1	0.97	-	-
SANI	0.96	-	-
SECRET CLINIC	11.97	-	-
TOOTHPASTE	0.97	-	-
TOOTHPASTE	0.97	-	-
SMDSFLAKEBAG	1.78	-	-
SMDSSNWMNBAG	1.78	-	-
SANI	0.96	-	-
FLOSS SWORDS	1.00	-	-
SC 60CT PINW	4.46	-	-
2PKFLDBUS	1.48	-	-
2PKFLDBUS	1.48	-	-
2PKFOLDLLAMA	1.48	-	-
RICOLA DA 19	1.98	-	-
RICOLA DA 19	1.98	-	-
EQ DAILY FC	2.77	-	-
DIAB DRINK	7.48	-	-
VCL LOTION	5.84	-	-
34CT BOWS	8.98	-	-
30IN SNMN H	4.98	-	-
DAIRYQUEEN	30.00	-	-
VISA DOG PR (<i>giftcard activation fee</i>)	4.94	-	-
AMOUNT (<i>giftcard</i>)	25.00	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
12/23/19	CREDIT VOUCHER WAL-MART #0846 5E2 ANAMOSA IA	(29.94)
12/26/19	BEST BUY 00000208 CEDAR RAPIDS IA	171.19
12/31/19	DOLLAR-GENERAL #3685 ANAMOSA IA	141.00

Description Per Support	Improper	Unsupported	Reasonable
OUTBACKTOKEN <i>(giftcard)</i>	20.00	-	-
LIPTON	1.88	-	-
TAX	7.03	-	-
Voided VISA DOG PR	(4.94)	-	-
Voided AMOUNT	(25.00)	-	-
<i>No supporting documentation</i>	-	171.19	-
Dairy Queen	15.00	-	-
Barnes and Nobles	25.00	-	-
Xbox <i>(giftcard)</i>	25.00	-	-
Crepe Streamer purple	2.00	-	-
Crepe Streamer blue	2.00	-	-
Crepe Streamer turq	2.00	-	-
Crepe Streamer hot p	2.00	-	-
20 pk balloons ass	1.00	-	-
Row D peg	1.00	-	-
Christmas cane	0.50	-	-
Hershey kiss filled	2.00	-	-
Starburst Favereds	0.50	-	-
Life water	1.60	-	-
16 oz Pepsi	1.00	-	-
Bottle deposit	0.05	-	-
Dr. Pepper 20 oz	1.90	-	-
Bottle deposit	0.05	-	-
Plas cup 50	3.00	-	-
Ping Pong	5.00	-	-
Ping Pong	18.00	-	-
Foam bowls	1.00	-	-
Zebra Cakes	2.95	-	-
Foam plates	1.00	-	-
Rubber Bands	1.00	-	-
Hershey	0.50	-	-
Crayola	2.00	-	-
Beggin Pumpkin 32oz	9.00	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
01/01/20	CREDIT VOUCHER KOHL'S #0217 CEDAR RAPIDS IA	(98.90)
01/10/20	WWW.KOHL'S.COM #0873 866-867-8884 OH	12.90
01/01/20	CREDIT VOUCHER BEST BUY 00000208 CEDAR RAPIDS IA	(171.19)
01/02/20	THEISEN'S #5 MONTICELLO IA	17.77
01/07/20	DOLLAR-GENERAL #3711 MONTICELLO IA	82.60
01/30/20	TARGET 00017681 CEDAR RAPIDS IA	94.60
02/09/20	WM SUPERCENTER #646 ANAMOSA IA	37.68
02/10/20	WAL-MART #0646 ANAMOSA IA	90.91

Description Per Support	Improper	Unsupported	Reasonable
Plas cup 50	3.00	-	-
Chips Ahoy	2.00	-	-
NYE20 Photo Props	2.00	-	-
Design Adv Clr Ast	3.00	-	-
Literacy donation	0.55	-	-
Tax	4.40	-	-
<i>No supporting documentation; however, Extension officials reported purchases are not made at vendor for Extension operations.</i>	(98.90)	-	-
<i>No supporting documentation; however, Extension officials reported purchases are not made at vendor for Extension operations.</i>	12.90	-	-
<i>No Supporting documentation</i>	-	(171.19)	-
<i>No supporting documentation.</i>	-	17.77	-
<i>No Supporting documentation</i>	-	82.60	-
<i>No supporting documentation</i>	-	94.60	-
4QT VAN PAIL	5.97	-	-
BJ IC	4.57	-	-
FANSHIP	3.48	-	-
GM GRK WN PL	3.47	-	-
CM FAM CMBO	5.98	-	-
STR PKT 100	3.18	-	-
BAKING CUPS	1.00	-	-
BLUEBERRIES	4.98	-	-
BERTOLLI EV	4.98	-	-
TAX	0.07	-	-
Secret Deo	7.47	-	-
Kind Mini 20	11.98	-	-
Steel	3.88	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction		
Date	Vendor	Amount
02/11/20	TARGET 00017681 CEDAR RAPIDS IA	2.94
02/16/20	TARGET 00017715 CEDAR RAPIDS IA	100.96

Description Per Support	Improper	Unsupported	Reasonable
Grk yogurt	4.48	-	-
Evap milk	1.16	-	-
Evap milk	1.16	-	-
Maple extra	3.48	-	-
Deodorant	7.92	-	-
GV Pic Chop	9.48	-	-
SM pich hat	5.00	-	-
SM pich hat	5.00	-	-
KITKAT THREX	5.00	-	-
Card birthday	8.97	-	-
Apple Dried	3.98	-	-
Syrup	2.98	-	-
2 milk	1.49	-	-
1 milk	1.79	-	-
Pop 52 oz	3.28	-	-
Tax	2.41	-	-
<i>No supporting documentation</i>	-	2.94	-
C9 ATHLETIC	9.08	-	-
C9 ATHLETIC	9.08	-	-
AF TRAIL MIX	-	3.50	-
AF TRAIL MIX	-	3.50	-
GG FRU SNCK	-	5.49	-
QUAKER CHEWY	-	2.00	-
AF SCONES	-	3.99	-
AF COOKIES	-	3.99	-
ARCHER FARMS	-	3.99	-
AF SCONES	-	3.99	-
AF COOKIES	-	1.99	-
PINK LADY .84 LB @ \$1.59/LB	-	1.34	-
PF	-	1.39	-
GG CHEESE	-	2.89	-
AF PREPARED	-	3.99	-
SANDWICHES	-	3.99	-
PET TOY	9.99	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
02/17/20	WAL-MART #0646 ANAMOSA IA	51.45
02/24/20	WAL-MART#O646 ANAMOSA IA	64.36

Description Per Support	Improper	Unsupported	Reasonable
VALUE CARDS	-	0.99	-
PEN	-	-	15.99
PENCILS	-	-	5.58
TAX	-	4.21	-
LYS WPS DC	3.50	-	-
BOUNTY NAP	3.00	-	-
CUTLERY	7.28	-	-
CHO YOGURT	5.34	-	-
CARN NFD	3.98	-	-
CHO YOGURT	5.34	-	-
SPINACH 12 OZ	1.00	-	-
SPINACH 12 OZ	1.00	-	-
GV BERRY MED	1.98	-	-
GV BERRY MED	1.98	-	-
GV BERRY MED	1.98	-	-
GV BERRY MED	1.98	-	-
GV BERRY MED	1.98	-	-
TPP OJ CAL	5.18	-	-
2 MILK	2.79	-	-
BANANAS	2.18	-	-
TAX	0.96	-	-
GV BERRY MED	1.98	-	-
GV MIXED	2.24	-	-
ACAI FROZEN	2.96	-	-
BANANAS	1.48	-	-
BE SF CORN	0.84	-	-
BE SF PEAS	0.64	-	-
BE SF PEAS	0.64	-	-
BE SF CORN	0.84	-	-
TR HS CLM	4.64	-	-
BRUSH	9.97	-	-
PLANT FOOD	2.24	-	-
ALM CHOC BR	3.98	-	-
BRIOCHE MAR	3.54	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction		
Date	Vendor	Amount
02/27/20	WM SUPERC ENTER #648 ANAMOSA 1A	84.40

Description Per Support	Improper	Unsupported	Reasonable
MINI MUFFINS	2.98	-	-
ORANGE JUICE	2.98	-	-
IAMS DRY DOG	19.84	-	-
TAX	2.57	-	-
Plastic Cups	-	1.50	-
Plastic Cups	-	1.50	-
Cones	-	1.50	-
Cones	-	1.50	-
Oik profl br	-	1.96	-
Eggs 12ct	-	0.98	-
Chex Mix	-	2.98	-
Chex Mix	-	2.98	-
Chex Mix	-	2.98	-
Omega Trlmix	-	6.98	-
Omega Trlmix	-	6.98	-
3z jcae prot	-	1.98	-
GV canolaoli	-	1.88	-
Frosting	-	1.50	-
Frosting	-	1.50	-
Frosting	-	1.50	-
Frosting	-	1.50	-
Dark Brownie	-	1.00	-
Dark Brownie	-	1.00	-
Dark Brownie	-	1.00	-
Dark Brownie	-	1.00	-
Dark Brownie	-	1.00	-
Dark Brownie	-	1.00	-
Pl 56z can m	-	16.98	-
ICF 13x9 ck	-	4.28	-
ICF 13x9 ck	-	4.28	-
ICF 13x9 ck	-	4.28	-
ICF 13x9 ck	-	4.28	-
Tax	-	2.60	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
03/04/20	WM SUPERCENTER #646 ANAMOSA IA	59.76
04/09/20	WALMART.COM 800-966-6546 AR	202.71
04/13/20	DOLLAR-GENERAL #3711 MONTICELLO IA	12.15
04/14/20	WAL-MART #0646 ANAMOSA IA	31.46

Description Per Support	Improper	Unsupported	Reasonable
TPP 52OZ	-	3.28	-
TPP 52OZ	-	3.28	-
LOL PC 48CT	-	4.48	-
NO SURNDR 24	-	12.94	-
CAFÉ D 24CT	-	14.96	-
SPG VRTY CR	-	5.94	-
HRSHY SL CK	-	3.58	-
MINI MUFFINS	-	2.98	-
MINI MUFFINS	-	2.98	-
MINI MUFFINS	-	2.98	-
ASORTD DONUT	-	2.36	-
<i>No supporting documentation</i>	-	202.71	-
	-		
<i>No supporting documentation</i>	-	12.15	-
ARGO STARCH	-	-	1.67
ARGO STARCH	-	-	1.67
ARGO STARCH	-	-	1.67
ARGO STARCH	-	-	1.67
ARGO STARCH	-	-	1.67
ARGO STARCH	-	-	1.67
ARGO STARCH	-	-	1.67
ARGO STARCH	-	-	1.67
ARGO STARCH	-	-	1.67
ARGO STARCH	-	-	1.67
VOS CN STRW	-	0.88	-
VOS CN STRW	-	0.88	-
VOS CN STRW	-	0.88	-
VOS CN STRW	-	0.88	-
VOS CN KIWI2	-	0.88	-
VOS CN KIWI2	-	0.88	-
VOS CN KIWI2	-	0.88	-
VOS CN KIWI2	-	0.88	-
VOS CN KIWI2	-	0.88	-
VOS CN KIWI2	-	0.88	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
04/22/20	MICHAELS STORES 3002 MARION IA	90.09
04/24/20	DOLLAR-GENERAL #3711 MONTICELLO IA	67.02
05/04/20	DOLLAR-GENERAL #3711 MONTICELLO IA	18.12
05/06/20	WAL-MART #0646 ANAMOSA IA	90.59

Description Per Support	Improper	Unsupported	Reasonable
KD DBL DRK M	-	1.78	-
KD DBL DRK M	-	1.78	-
1 MILK	-	1.78	-
TAX	-	0.62	-
AM DIORAMA LANDSC	23.00	-	-
AM DIORAMA FOLIAG	11.49	-	-
AL CANVAS 12X12	10.49	-	-
AM DIORAMA GRASS	7.49	-	-
ELM BOARD MATE 40	6.99	-	-
MSPCI MINI CARRIA	6.39	-	-
AM STENCIL ROLLER	4.99	-	-
AM BRSH ST-LG ARE	3.79	-	-
AM SCENERY PLANTS	9.57	-	-
TAX	5.89	-	-
SHARPIE GEL 2CT BLAC	3.00	-	-
S S SQUARE 2PK STORA	1.00	-	-
STS SUN LTN SPF100-3	5.00	-	-
MM LEMONADE 6PK	3.75	-	-
S S SQUARE 2PK STORA	1.00	-	-
LAYS REGULAR 8OZ	3.25	-	-
32 QT GASKET BOX BL	11.50	-	-
32 QT LATCHING BOX	7.50	-	-
32 QT LATCHING BOX	7.50	-	-
25 QT LATCHING BOX	6.45	-	-
25 QT LATCHING BOX	6.45	-	-
25 QT LATCHING BOX	6.45	-	-
TAX	4.17	-	-
<i>No supporting documentation</i>	-	18.12	-
PT 16CT FR B	3.68	-	-
READY PASTA	1.68	-	-
READY PASTA	1.68	-	-
READY PASTA	1.68	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
05/08/20	THEISEN'S #4 ANAMOSA IA	37.43
05/11/20	DOLLAR-GENERAL#3711 MONTICELLO IA	27.14
05/12/20	WMSUPERCENTER#3630 MAR10N IA	3.17
05/18/20	THEISEN'S #5 MONTICELLO IA	162.54
05/18/20	WAL-MART#O646 ANAMOSA IA	40.67

Description Per Support	Improper	Unsupported	Reasonable
READY PASTA	1.68	-	-
OXIMETER	38.98	-	-
MINUTE RICE	1.74	-	-
MINUTE RICE	1.74	-	-
WAHL CALMING	5.74	-	-
22 PLANTER	26.97	-	-
TAX	5.02	-	-
FOOD, DOG MINI CHUNKS 15 LB	23.99	-	-
WIPES, PET OXY-MED SOOTHING RELIEF	10.99	-	-
TAX	2.45	-	-
16OZ MTN DEW PET SIN	1.00	-	-
OTH BOTTLE DEP	0.05	-	-
SOUR PATCH KIDS 48OZ	4.00	-	-
DGH SANDWICH BAGS 20	-	-	4.50
DRUMSTICK VANILLA 8C	6.50	-	-
ZIPLOC SANDWICH 150C	-	-	5.00
ZIPLOC SANDWICH 150C	-	-	5.00
TAX	-	-	1.09
RIC 91 ALC	-	1.48	-
RIC 91 ALC	-	1.48	-
Tax	-	0.21	-
	-		
<i>No supporting documentation</i>	-	162.54	-
CLOTHESPINS	-	-	1.78
CLOTHESPINS	-	-	1.78
CKN WRAP	3.98	-	-
CLOTHESPINS	-	-	1.78
WGLE EYES CL	-	-	3.47
WGLE EYES CL	-	-	3.47
FUZZY STICKS	-	-	2.83
FUZZY STICKS	-	-	2.83
FUZZY STICKS	-	-	2.83

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
-----------------------------	---------------	---------------

05/18/20	WM SUPERCENTER #646 ANAMOSA IA	107.45
----------	--------------------------------	--------

Description Per Support	Improper	Unsupported	Reasonable
FUZZY STICKS	-	-	2.83
FUZZY STICKS	-	-	2.83
GLUEDOTSROL	-	-	3.93
GLUEDOTSROL	-	-	3.93
TAX	-	-	2.40
NPL 32PK	3.98	-	-
LIFEWTR	7.48	-	-
PEPSI	2.74	-	-
IA DEPOSIT	0.30	-	-
ENERGY PCHMG	3.98	-	-
V8 ENERGY OR	3.98	-	-
SPRITE	2.76	-	-
IA DEPOSIT	0.30	-	-
BEVERAGE	2.74	-	-
IA DEPOSIT	0.30	-	-
COKE	2.76	-	-
IA DEPOSIT	0.30	-	-
BLKCHRY ENER	3.88	-	-
ENERGY POMBY	3.98	-	-
MT. DEW	2.74	-	-
IA DEPOSIT	0.30	-	-
BEVERAGE	2.74	-	-
IA DEPOSIT	0.30	-	-
3PK 3X75 WPS	8.33	-	-
3PK 3X75 WPS	8.33	-	-
FUZZY STICKS	2.83	-	-
FUZZY STICKS	2.83	-	-
FUZZY STICKS	2.83	-	-
DV SH RPR20	4.88	-	-
CP 4CT CLR	5.00	-	-
BIC SHAVER	5.97	-	-
GLUEDOTSROL	3.93	-	-
GLUEDOTS ALL	3.93	-	-
GLUEDOTS ALL	3.93	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction		
Date	Vendor	Amount
05/27/20	DOLLAR-GENERAL #3711 MONTICELLO IA	35.20

Description Per Support	Improper	Unsupported	Reasonable
SS AQM 50F	3.97	-	-
TAX	5.13	-	-
DRUMSTICK VANILLA 8C	6.50	-	-
DRUMSTICK KING SZ TR	2.50	-	-
DRUMSTICK KING SZ TR	2.50	-	-
DRUMSTICK KING SZ TR	2.50	-	-
RUBBER BANDS AST	-	-	1.00
RUBBER BANDS AST	-	-	1.00
RUBBER BANDS AST	-	-	1.00
RUBBER BANDS AST	-	-	1.00
RUBBER BANDS AST	-	-	1.00
RUBBER BANDS POSTAL	-	-	1.00
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI Q	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-
LEGGs P3 DS KNHI REG	-	2.50	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
05/28/20	GOODWILL INDUSTRIES 319-3374158 IA	6.16
05/28/20	GOODWILL INDUSTRIES 319-3374158 IA	10.56
06/02/20	DOLLAR-GENERAL #3711 MONTICELLO IA	7.50
06/15/20	DOLLAR-GENERAL #3711 MONTICELLO IA	2.14
07/13/20	WM SUPERCENTER #646 ANAMOSA IA	53.53
07/18/20	MICHAELS STORES 3002 MARION IA	36.11

Description Per Support	Improper	Unsupported	Reasonable
LEGG'S P3 DS KNHI REG	-	2.50	-
Payment by VISA **7249	-	(42.30)	-
<i>No supporting documentation</i>	-	6.16	-
<i>No supporting documentation</i>	-	10.56	-
<i>No supporting documentation</i>	-	7.50	-
SUPER ACTION SPRING	-	1.00	-
SUPER ACTION SPRING	-	1.00	-
TAX	-	0.14	-
STKRDBLUSTAR	0.97	-	-
STKRDBLUSTAR	0.97	-	-
STKRDBLUSTAR	0.97	-	-
STKRDBLUSTAR	0.97	-	-
STKRDBLUSTAR	0.97	-	-
ADD LBL	8.84	-	-
XL JOURNAL	8.64	-	-
CLASSIC MIX	6.48	-	-
16Z CB CKR	6.96	-	-
GREAT VALUE	4.98	-	-
KLONDIKE	3.27	-	-
BLUE BUNNY	3.97	-	-
SWEST WRAP	3.98	-	-
TAX	1.56	-	-
SD MAT 11X14 8X10	7.39	-	-
SD MAT 11X14 8X11	7.39	-	-
SD MAT 11X14 8X12	7.39	-	-
SD MAT 8X10 5X7	5.79	-	-
SD 8X10 5X7 DBL	5.79	-	-
TAX	2.36	-	-

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

Improper and Unsupported Purchases from Department Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
07/18/20	TJMAXX#0119 CEDAR RAPIDS IA	120.94

Total

\$ 14,893.19

NOTE: Auditor's notations are in italics.

Description Per Support	Improper	Unsupported	Reasonable
GOURMET FOOD	4.99	-	-
GOURMET FOOD	8.99	-	-
GOURMET FOOD	8.99	-	-
GOURMET FOOD	8.99	-	-
STATIONARY	14.99	-	-
STATIONARY	4.99	-	-
STATIONARY	4.99	-	-
STATIONARY	4.99	-	-
STATIONARY	4.99	-	-
STATIONARY	4.99	-	-
GOURMET FOOD	5.00	-	-
TREATMENT/COLO	6.99	-	-
GOURMET FOOD	3.79	-	-
GOURMET FOOD	3.79	-	-
CHILDRENS TOYS	7.99	-	-
GOURMET FOOD	7.49	-	-
GOURMET FOOD	7.49	-	-
TAX	6.50	-	-
	<u>\$ 6,394.68</u>	<u>6,651.94</u>	<u>1,846.57</u>

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
02/08/17	Fareway Stores Anamosa, IA	\$ 127.01
03/17/17	Fareway Anamosa	11.44
03/19/17	Fareway Anamosa	26.38
04/18/17	Fareway Stores, Anamosa, IA	64.82
05/15/17	Hy Vee Marion, IA	32.10
05/21/17	Hy Vee Marion, IA	44.32
05/21/17	Hy Vee Marion, IA	39.91
07/13/17	Sam's Club Cedar Rapids, IA	16.62
07/13/17	Sam's Club Cedar Rapids, IA	184.25
07/17/17	Hy Vee Marion, IA	104.45

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	\$ -	127.01	-
2 Aspen 6 Plate	5.00	-	-
Hamburger	3.50	-	-
Cream Cheese	2.59	-	-
Tax	0.35	-	-
Dry Goods	2.50	-	-
Chips	3.50	-	-
Hamburger Buns	1.99	-	-
Hamburger Buns	1.99	-	-
Beer Single Bottle (Client age 12/25/1990)	1.99	-	-
Deposit	0.05	-	-
Devil Eggs	2.49	-	-
Dip	0.88	-	-
Cole Slaw	1.49	-	-
Cheese	2.29	-	-
Pork Loin Roast	7.07	-	-
Tax	0.14	-	-
<i>No supporting documentation</i>	-	64.82	-
<i>No supporting documentation</i>	-	32.10	-
Solar Fair: Cinnamon Rolls	23.94	-	-
Patriot Cookie	13.96	-	-
Made to order sub	6.00	-	-
Tax	0.42	-	-
Solar Fair: 2 Starbuck Tumbler	31.90	-	-
Trenta Tea	2.95	-	-
Blueberry Scone	2.45	-	-
Tax	2.61	-	-
<i>No supporting documentation</i>	-	16.62	-
<i>No supporting documentation</i>	-	184.25	-
<i>No supporting documentation</i>	-	104.45	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
10/31/17	HyVee Drugstore Cedar Rapids	184.92
11/13/17	Samsclub.com	45.92
11/19/17	Fareway Stores Monticello, IA	37.34
11/27/17	Hyvee Marion	41.92
11/27/17	Hyvee Marion	5.03
12/31/17	Samsclub.com	10.67
01/01/18	Hyvee Marion	62.65
01/16/18	Hyvee Marion	81.13

Description Per Support	Improper	Unsupported	Reasonable
2 College Tshirts	13.98	-	-
Hershey	8.99	-	-
Infant Beanie	6.99	-	-
Mittens	9.99	-	-
6 T Shirts	41.94	-	-
Infant Bootie	6.99	-	-
Texting G	13.49	-	-
Colton CA	14.99	-	-
Graphic	16.99	-	-
ISU Heather	16.99	-	-
Glove	8.49	-	-
Sour Patch Kids oreo	12.99	-	-
Tax	12.10	-	-
<i>No supporting documentation</i>	-	45.92	-
<i>No supporting documentation</i>	-	37.34	-
Donuts	2.00	-	-
Cookies	39.92	-	-
Coffee and tea Hyvee Starbucks	5.03	-	-
<i>No supporting documentation</i>	-	10.67	-
Families Account: 3" Decorated Cookie (Monica's Party?)	47.76	-	-
Sherbert	3.99	-	-
Pineapple Juice	2.78	-	-
Punch	1.99	-	-
Planters	5.90	-	-
Sprite	1.14	-	-
Discount	(1.11)	-	-
Tax	0.20	-	-
Hershey	9.99	-	-
Kit Kat	9.99	-	-
Life savers	8.99	-	-
Mars Mix	8.99	-	-
Tootsie pops	5.99	-	-
Werthers	9.99	-	-
Body Armor	1.25	-	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
02/23/18	Fareway Stores Inc Anamosa	114.50
03/01/18	Hyvee Marion	5.24
04/02/18	HyVee Marion IA	31.96
04/02/18	Samsclub.com	26.73
04/13/18	Hyvee Marion, IA	19.96
04/14/18	Sams Club	137.76

Description Per Support	Improper	Unsupported	Reasonable
Punch	3.98	-	-
Tortilla	2.49	-	-
Life Water	1.25	-	-
K Cups	7.99	-	-
Tostitos	3.00	-	-
Tostitos	3.00	-	-
Tax	4.23	-	-
4-H Judge training: Goldfish	-	-	7.49
Orange juice	-	-	5.99
Soda and deposits	-	-	40.03
Water	-	-	2.99
Gronola	-	-	3.39
Pretzels	-	-	1.18
Bowls	-	-	2.99
Nut	-	-	15.99
Trail Mix	-	-	5.99
10 Yogurt	-	-	6.60
Ginger	-	-	0.99
Spoons	-	-	1.19
Boneless Flat Iron Steak	15.55	-	-
Ses Ginger	-	-	0.99
Tax	-	-	3.14
Director travel meal: Coffee and Tea	5.24	-	-
<i>No supporting documentation</i>	-	31.96	-
<i>No supporting documentation</i>	-	26.73	-
<i>No supporting documentation</i>	-	19.96	-
Intermedeal Trip: 24 oz cs varf	-	6.98	-
rkt25ct	-	8.58	-
chormozz	-	7.98	-
ltstringchs	-	7.98	-
nutrigrain	-	9.68	-
mm pork loin	-	16.71	-
membersmark	-	8.98	-
membersmark	-	8.98	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
04/18/18	Fareway Stores Inc Anamosa	43.86
06/17/18	Samsclub.com	10.67
06/25/18	Fareway Stores Inc Anamosa	4.28
07/03/18	Hy Vee Drugstore Cedar Rapids	90.69
07/16/18	Hy Vee Marion	282.73
07/12/18	Sams Club Cedar Rapids, IA	623.62
08/21/18	Credit Voucher Samsclub Cedar Rapids, IA	(23.22)
10/23/18	HYVEE 1396 MARION IA	21.13

Description Per Support	Improper	Unsupported	Reasonable
HM delux	-	15.48	-
strwars chi	-	12.98	-
weatherstat	-	29.98	-
nutrigrain discount	-	(1.00)	-
tax	-	4.45	-
Fway strng chs 24 oz	5.98	-	-
dh prfct sz 1 brwne mx	2.79	-	-
Michelob Ultra 12 pk	11.99	-	-
Paso taco boats	2.50	-	-
Tones grnd coriander	1.08	-	-
Tones dill seed	1.08	-	-
Tones Parsley flakes	1.08	-	-
Tones LF safe	1.08	-	-
Tones Cilantro	1.08	-	-
Tones grnd sage	1.08	-	-
Tones swt lf basil	1.08	-	-
Ortega seas 3pk	1.99	-	-
Lettuce shredded	0.99	-	-
Parsley Curly	0.99	-	-
Ginger	1.67	-	-
Cilantro	2.97	-	-
Just add basil	2.99	-	-
Tax	1.44	-	-
<i>No supporting documentation</i>	-	10.67	-
3 bags of blk forest gummy worms	-	4.00	-
Tax	-	0.28	-
<i>No supporting documentation</i>	-	90.69	-
<i>No supporting documentation</i>	-	282.73	-
<i>No supporting documentation</i>	-	623.62	-
<i>No supporting documentation</i>	-	(23.22)	-
Add Coconut Milk	-	0.60	-
CaramelMach G	-	4.75	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
11/03/18	SAMS CLUB #8162 CEDAR RAPIDS IA	219.28
11/10/18	HYVEEI396MARIONIA	54.08
01/14/19	HY VEE 1396 MARION IA	136.80

Description Per Support	Improper	Unsupported	Reasonable
Pumpkin Spice Lat G	-	4.95	-
Pumpkin Spice Lat T	-	4.25	-
SB Iced Black Tea V	-	2.75	-
SB LB Scone BlueB	-	2.45	-
Sales Tax	-	1.38	-
MEMBERSHIP	-	45.00	-
BANANAS	-	1.94	-
ACTIVIA 24PF	-	9.98	-
MHAPPLESAUCE	-	9.97	-
MHAPPLESAUCE	-	9.97	-
JD BISCUIT	-	11.87	-
BLUEBERRIES	-	7.98	-
PULLED CHICK	-	9.97	-
APPLE SLICE	-	4.98	-
RUFFLES ORG	-	3.49	-
PULLED PORK	-	9.97	-
STHANPTSALA	-	5.48	-
HOLIDAYKCUP	-	29.98	-
HONEYCRIPS	-	8.98	-
DRIED FRUIT	-	13.98	-
DASANI	-	4.98	-
WHITE BREAD	-	3.98	-
STHRNPT	-	5.48	-
STHRNPT	-	5.48	-
APPLE SLICE	-	4.98	-
APPLE SLICE	-	4.98	-
DILLCHIF	-	4.88	-
SALES TAX	-	0.98	-
BUNN BASKET COFFEE	-	1.99	-
DONUT SHOP REG KCUPS	-	15.99	-
NSTL PURLIFE WATER	-	5.99	-
TWININGS KCUP DECAF	-	9.99	-
TWININGS KCUP GREEN	-	9.99	-
TWININGS KCUP PURE	-	9.99	-
Sales Tax	-	0.14	-
CINNAMON ROLLS 4CT	-	-	80.74
CLASSIC DONUT	-	-	1.00
SPECIALTY BUN & ROLL	-	-	34.93
Unreadable	-	4.50	-
KODIAK BTRMLK&MA	2.49	-	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
01/17/19	SAMS CLUB #8162 CEDAR RAPIDS IA	253.18
02/04/19	FAREWAY STORES, INC ANAMOSA IA	67.69

Description Per Support	Improper	Unsupported	Reasonable
KODIAK BTRMLK&MA	2.49	-	-
KODIAK BTRMLK&MAPLE	2.49	-	-
KODIAK MIN MFFN DBL	2.49	-	-
PEPPERED HAM, GENOA	5.00	-	-
SALES TAX	-	-	0.67
NESTLE WATER	3.97	-	-
BOOTTRAY	14.98	-	-
QUAKERCHEWY	-	-	8.98
RUFFLES ORG	3.49	-	-
ALMD CLUSTERS	-	-	6.98
CHEETOS	3.49	-	-
FRITOS	3.49	-	-
COLBYJKSTICK	-	-	7.98
LS WINTRGRN	-	-	7.98
KARS 40CT	-	-	12.98
LBBLUEBERRY	-	-	8.98
PLATES	-	-	8.48
MINIATURES	-	-	12.48
DRIED FRUIT	-	-	13.98
NUTRIGRAIN	-	-	9.68
MIXED MINIS	-	-	14.98
KINDPOWERPK	-	-	17.98
MM PLATE	-	-	16.28
DELUX MIXER	-	-	15.98
PORKWRAPS	9.98	-	-
UR TURKEY	5.98	-	-
IRISHBEEFST	11.98	-	-
IRISHBEEFST	11.98	-	-
SLICED TRKY	12.48	-	-
SALES TAX	-	-	7.64
BAG FULL CKIE ENGL TFEE	7.99	-	-
BAG FULL CKIE SPRITZ	7.99	-	-
BAG FULL CKIE MOLASSES	7.99	-	-
BAG FULL CKIE MONSTER	7.99	-	-
UB READY RICE ORIGINAL	2.00	-	-
UB READY RICE ORIGINAL	2.00	-	-
UB READY RICE ORIGINAL	2.00	-	-
UB READY RICE ORIGINAL	2.00	-	-
UB READY RICE WHL GRN BRN	2.00	-	-
UB READY RICE WHL GRN BRN	2.00	-	-
KODIAK DBL DRK CHOC MUFFIN C	2.49	-	-
KODIAK DBL DRK CHOC MUFFIN C	2.49	-	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
02/16/19	HY VEE DRUGSTORE 7 CEDAR RAPIDS IA	221.64
02/16/19	SAMS CLUB #8162 CEDAR RAPIDS IA	192.92

Descripttion Per Support	Improper	Unsupported	Reasonable
KODIAK DBL DRK CHOC MUFFIN C	2.49	-	-
KODIAK DBL DRK CHOC MUFFIN C	2.49	-	-
CHKN FRIED CHKN PATTY	10.00	-	-
WILLIAMS CNTRY GRVY MX	1.39	-	-
WILLIAMS CNTRY GRVY MX	1.39	-	-
FWAY CHUNK PINEAPPLE	0.99	-	-
ISU LADIES VEST M-XL	39.99	-	-
LADIES FROSTY SHERPA	72.99	-	-
VISA VARIABLE CARD	75.00	-	-
GIFT CARD FEE	5.95	-	-
LIFE WATER	3.00	-	-
PURE LEAF UNSWT BLAC	1.78	-	-
KINKY RED LIQUEUR MI	3.00	-	-
.05 NFS DEP	0.10	-	-
TITOS HANDMADE VODKA	10.76	-	-
.05 NFS DEP	0.20	-	-
SALES TAX	8.87	-	-
CHT SPR DCF	5.48	-	-
24OZ KAJ RTF	5.98	-	-
24OZ KAJ RTF	5.98	-	-
SAMS DCHF H	10.98	-	-
HM WIPES	8.98	-	-
BAKED LAYS F	3.49	-	-
QTB CHIP F	3.98	-	-
WHITE BREAD F	4.14	-	-
WAVY ORGL	3.49	-	-
CHEETOS F	3.49	-	-
FRITOS SCOOP	3.49	-	-
ORANGECHKN F	12.48	-	-
OR TURKEY F	5.98	-	-
JD BISCUIT F	11.87	-	-
BACON 3 LB	11.29	-	-
MH WF PIZZA	10.98	-	-
ACTIVIA 24P	9.98	-	-
EXPO LOW 00	13.74	-	-
ALMD CLUSTE	6.98	-	-
HM 9 OZ CUP	10.98	-	-
12 OZ CUP	15.48	-	-
12OZ TRANS	8.48	-	-
PLATES	8.48	-	-
SALES TAX	6.72	-	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
04/25/19	FAREWAY STORES, INC ANAMOSA IA	71.83
06/19/19	HYVEE 1396 MARION IA	42.54
06/23/19	SAMS CLUB #8162 CEDAR RAPIDS IA	547.51

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	71.83	-
<i>No supporting documentation</i>	-	42.54	-
Fold Wagon	64.98	-	-
NCAA Chair	29.98	-	-
ICMT SPR DC SF	5.48	-	-
ICMT SPR DC SF	5.48	-	-
Little BiteSSF	8.98	-	-
SEAGR VRTY S	19.96	-	-
24PK DEPOSITS	1.20	-	-
LBBBLUEBERRY SF	8.98	-	-
NSTLE VTY PKSF	18.48	-	-
HERSHFUNDRAISF	31.92	-	-
MM TOWELS	18.48	-	-
MM FACIAL	11.98	-	-
SKTL/SB 32CTSF	20.78	-	-
KEEBLERMULTSF	10.38	-	-
SNICKERS	28.49	-	-
M&M P-Nut	28.49	-	-
White Spoon	10.98	-	-
Sams DCHF M	10.98	-	-
FOAM PLTS	12.48	-	-
FOAM PLTS	12.48	-	-
White Bread	4.14	-	-
Cheetos	3.49	-	-
Ruffle ORGLs	3.49	-	-
Fritos	3.49	-	-
Apple Slices	5.98	-	-
Mini ASST	12.18	-	-
Bananas	1.39	-	-
DURA AA48PK	20.88	-	-
DURA AA48PK	20.88	-	-
Goldfish	9.98	-	-
KIND MINI's	16.48	-	-
12 Oz Cup	15.48	-	-
LDS FLIPFLOPS	12.98	-	-
JIF 96 OZ C	9.48	-	-
Simply Lemon	3.98	-	-
Tropicana P	6.68	-	-
Muffins	8.38	-	-
Sales tax	27.19	-	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
07/12/19	SAMS CLUB #8162 CEDAR RAPIDS IA	648.77
07/25/19	FAREWAY STORES, INC ANAMOSA IA	139.87
07/27/19	FAREWAY STORES. INC ANAMOSA IA	80.70
08/23/19	SAMS CLUB #8162 CEDAR RAPIDS IA	189.48

Descritption Per Support	Improper	Unsupported	Reasonable
Zantac 150	24.96	-	-
KindPowerpk	17.98	-	-
KindPowerpk	17.98	-	-
KindPowerpk	17.98	-	-
Advil	16.88	-	-
Advil	16.88	-	-
Advil	16.88	-	-
Firrst Aid	24.98	-	-
GatoradeZero	10.98	-	-
GatoradeZero	10.98	-	-
CHINET CUP	9.94	-	-
CHINET CUP	9.94	-	-
ZPLC FRZR Q	13.98	-	-
MM COPY PAPES	29.98	-	-
PLUNSWT18.5Z	12.98	-	-
Gatorade VP	10.98	-	-
OIKO TZ	12.98	-	-
SPORT-BRELLAS	33.91	-	-
SPORT-BRELLAS	33.91	-	-
SPORT-BRELLAS	33.91	-	-
SPORT-BRELLAS	33.91	-	-
NSTLE VTY PKSF	18.48	-	-
INVISIBLE T	9.98	-	-
INVISIBLE T	9.98	-	-
INVISIBLE T	9.98	-	-
CHINET CUP	9.94	-	-
52CTCHOCSUGA	31.92	-	-
52CTCHOCSUGA	31.92	-	-
TANGRN SHORTS	11.88	-	-
NSTLE VTY PKSF	18.48	-	-
TWIXCAMEL	21.42	-	-
SNICKERS	28.49	-	-
Sale Tax	33.40	-	-
<i>No supporting documentation</i>	-	139.87	-
<i>No supporting documentation</i>	-	80.70	-
Doritos NCH	-	13.98	-
COKEMINICAN	-	9.78	-
DEPOSIT	-	1.50	-
PEPVTY28PK	-	7.98	-
DEPOSIT	-	1.40	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction		
Date	Vendor	Amount
10/02/19	HY-VEE MARION 1396 MARION IA	36.95
11/09/19	SAMS CLUB #8I62 CEDAR RAPIDS IA	337.11

Description Per Support	Improper	Unsupported	Reasonable
PLUNSW18.5Z	-	12.98	-
10 1/6 Plates	-	16.78	-
MARS BAT BAGS	-	23.48	-
Simply Lemon	-	3.98	-
Simply RASP	-	3.98	-
Fruit PTY TR	-	19.98	-
MM MEXSHRED	-	6.27	-
SHRED LETTUCE	-	1.98	-
SHRED LETTUCE	-	1.98	-
SM 2.8OZ	-	11.48	-
CINN Rolls	-	6.78	-
CILANTROSAL	-	5.98	-
DELUXE MIXED	-	13.98	-
GRAPE Tomato	-	5.98	-
White Bread	-	4.14	-
Wavy ORGL	-	3.49	-
SCOOPS ORGL	-	3.49	-
Fritos	-	3.49	-
Sales Tax	-	4.62	-
Cake Donuts 6ct	2.99	-	-
Delallo Greek Feta 2 @ 6.99	13.98	-	-
Veroni ProvlN Prosc	9.99	-	-
Veroni ProvlN Salame	9.99	-	-
ZPLC FRZR Q	-	13.98	-
ZPLC FRZR Q	-	13.98	-
MM FACIAL	11.98	-	-
MM FACIAL	11.98	-	-
NAPKINS	-	7.98	-
STHRMPTSALAF	6.28	-	-
STHRMPTSALAF	6.28	-	-
STHRMPTSALAF	6.28	-	-
STHRMPTSALAF	6.28	-	-
LOIN ROAST	12.87	-	-
HNSALADCUPSF	-	9.96	-
2% MILK	2.68	-	-
CHINET PLAT	-	17.88	-
LITEHOUSERANF	-	4.88	-
COLBY JKCUBEF	-	11.94	-
FORKS 300	-	10.48	-
SPOON 300	-	10.48	-
POST ITNOTE	-	-	8.38
MINI CARROTF	-	3.98	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
12/03/19	HY-VEE MARION 1396 MARION IA	87.86
12/18/19	SAMS CLUB #8162 CEDAR RAPIDS IA	180.50

Description Per Support	Improper	Unsupported	Reasonable
MINI CARROTF	-	3.98	-
CT LEMONADEF	-	6.98	-
CUPCAKES	-	14.98	-
COOKIE TRAYF	-	19.98	-
BAKED LAYS	-	3.49	-
PRESS/SEAL	-	7.98	-
MM 9 OZ CUP	-	10.58	-
MTS FRT SNCF	-	9.90	-
FRITOS SCOOF	-	3.49	-
STHRMPTSALAF	6.28	-	-
STHRMPTSALAF	6.28	-	-
MUFFINS	-	5.98	-
MUFFINS	-	5.98	-
MUFFINS	-	5.98	-
MUFFINS	-	5.98	-
WHITE BREADF	-	3.98	-
30CT UP CHIF	-	13.38	-
BAKED MIX	-	13.38	-
TAX	-	9.98	-
<i>No supporting documentation</i>	-	87.86	-
30 CT VP CHIPS	-	13.38	-
FRUTCHSETRA	-	23.98	-
BRKFST TRAY	-	19.98	-
COOKIE TRAY	-	19.98	-
HAM BUNS	-	2.48	-
HAM BUNS	-	2.48	-
HAM BUNS	-	2.48	-
HAM BUNS	-	2.48	-
HAM BUNS	-	2.48	-
RBK PERF BB	-	12.98	-
2PK IT TRUFF	-	12.98	-
5PK HIPSTER	12.98	-	-
BOOK	-	10.98	-
UA LOS MS	11.98	-	-
FRITOS	-	3.49	-
BAKED LAYS	-	3.49	-
OTB CHIP	-	3.98	-
UA MENS CREWS	11.98	-	-
TAX	-	5.94	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
12/19/19	FAREWAY STORES, INC ANAMOSA IA	61.04
12/21/19	HYVEE MARION 1396 MARION IA	39.66
12/21/19	HY-VEE MARiON 1396 MARION IA	40.39
01/06/20	SAMS CLUB #8162 CEDAR RAPIDS IA	126.91
01/11/20	FAREWAY STORES, INC ANAMOSA IA	204.70
02/12/20	FAREWAY STORES. INC ANAMOSA IA	98.30

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	61.04	-
CLASSIC DONUT	-	1.00	-
GLAZED DONUTS 12CT	-	5.00	-
ROLLS/DONUTS	-	14.99	-
ROLLS/DONUTS	-	14.99	-
50 NO PULP VIT	-	3.68	-
COFFEE: ADD ESPRSS SHOT	-	0.90	-
CARAMEL BRULEE LAT	-	5.45	-
SB COFFEE TRAVELER	-	17.95	-
SB ICED BLACK TRENT A	-	3.25	-
SLTD CRML MOCHA	-	5.45	-
WHT CHOC MOCHA	-	4.75	-
TAX	-	2.64	-
CEASAR DOLE	-	4.98	-
MM PLATE	-	13.40	-
MM PLATE	-	13.40	-
HG TRAIL MIX	-	9.96	-
HUNTAN	-	7.40	-
SALAD	-	4.98	-
<i>Not legible</i>	-	15.66	-
<i>Not legible</i>	-	14.98	-
<i>Not legible</i>	-	6.98	-
5 oz cup	-	10.98	-
Napkins	-	10.96	-
<i>Not legible</i>	-	6.98	-
TAX	-	6.25	-
<i>No supporting documentation</i>	-	204.70	-
Taste Trad Chdr Ham Ptato	8.99	-	-
Taste Trad Chdr Ham Ptato	8.99	-	-
Taste Trad Chdr Ham Ptato	8.99	-	-
Dole Mixed Fruit 64oz	10.99	-	-
Simply Hshbrn O'Brien	2.69	-	-
Simply Hshbrn O'Brien	2.69	-	-
Mild Sage Pork Sausage	3.85	-	-
Taste Trad Chdr Ham Ptato	8.99	-	-
Stok Cold Cfee LinSwt Blk	4.99	-	-
Jville Orig Smr Sausg 32oz	8.99	-	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction		
Date	Vendor	Amount
02/22/20	HY-VEE DUBUQUE 1160 DUBUQUE IA	173.55

Description Per Support	Improper	Unsupported	Reasonable
Large White Eggs	0.99	-	-
Large White Eggs	0.99	-	-
Large White Eggs	0.99	-	-
St. Pierre Brioche Rolls 8ct	3.49	-	-
Hershey Cocoa Special Dark	3.99	-	-
AE Btrmlk 1/2pint	0.49	-	-
AE Btrmlk 1/2pint	0.49	-	-
Plsbry Grands Flky Btrmlk	2.29	-	-
Kraft Fine Shrd Shrp Chrd	2.99	-	-
Plsbry Grands Flky Btrmlk	2.29	-	-
TF Chopped Steakhouse Wedge	2.49	-	-
TF Chopped Steakhouse Wedge	3.49	-	-
Plsbry Frsting Crmy Choc	1.79	-	-
Bananas	1.37	-	-
A&W Rootbeer 8pk Btl (2 @ \$5.49)	10.98	-	-
\$0.40 Btl Dep (2 @ \$0.40)	0.80	-	-
Barilla Ready Pasta (4 @ \$1.79)	7.16	-	-
Frt Mdly Frt Snck	5.99	-	-
Diet Coke 8 pk Bottle	5.99	-	-
\$0.40 Btl Dep	0.40	-	-
Dots Pretzels	9.99	-	-
GM Cheerios Cereal	2.99	-	-
GM Cinn Toast Crunch	2.98	-	-
GM Golden Graham Smore	2.98	-	-
GM Hny Nut Cheerios	2.98	-	-
GM Lucky Charms Trea	2.98	-	-
Honey Maid LF Hny Gr	0.99	-	-
HyV Wavy Potato Chip	1.67	-	-
Ice Mountain Wir Sp	1.00	-	-
Life Wtr 6pk	8.99	-	-
Motts Cinn Applesauc	2.48	-	-
Motts Mix Bry Applsc	2.48	-	-
Motts Unswtnd Apple	2.48	-	-
Plsbry Hot Pink	2.48	-	-
Pop Secret Homestyle	1.48	-	-
Ptarts Frstd BlueBrry	3.28	-	-
Qkr Otml Sqr Brwn Su	3.98	-	-
Ritz Crackers	2.96	-	-
Rold Gold Tiny Twists	3.29	-	-
Spaghtos Plus Calcu	1.98	-	-
Squirt 8pk Bottle	5.98	-	-
\$0.40 Btl Dep	0.40	-	-
Sunkist	5.98	-	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
02/22/20	SAMS CLUB #4973 DUBUQUE IA	210.41
03/08/20	HY-VEE AMES 1013 AMES IA	18.42
04/18/20	SAMS CLUB #8162 CEDAR RAPIDS IA	135.28

Description Per Support	Improper	Unsupported	Reasonable
\$0.40 Btl Dep	0.40	-	-
Swanson Wht Ckn Brea (8 @ \$1.99)	15.92	-	-
U Bens Br Orig (4 @ \$2.24)	8.96	-	-
U Bens Br WG Brown (2 @ \$2.24)	4.48	-	-
Zesta Original Salti	2.48	-	-
Unknown	20.71	-	-
Coke 12/Box	5.98	-	-
Simply Cheetos Puff	3.29	-	-
Tax	3.21	-	-
P LFE PUR DF	3.98	-	-
SOUFFLE CUP	28.98	-	-
12 OZ CUP	-	15.48	-
KINDMINIS	-	16.48	-
NUTRIGRAIN36	-	9.68	-
WHITE SPOON	-	10.98	-
MM PICNICPA	-	18.98	-
BOUNTY TOWE	-	19.98	-
CLX WIPES	-	14.98	-
QUICHE	11.98	-	-
NO RINSE	-	4.98	-
DINNER PLATES	-	8.68	-
NG TRAIL MIF	-	9.98	-
KINDPROTEIN	-	16.98	-
DMSTCCNSETR	-	8.98	-
TAX	-	9.31	-
NESQUIK RTD CHOCOLAT	1.67	-	-
TC DEEP CLEAN MED TB	1.19	-	-
CREST CMPLT SCOPE TA	2.97	-	-
ZICAM SINUS RELIEF	11.49	-	-
TAX	1.10	-	-
PEPUTY28PK	7.98	-	-
DEPOSIT	1.40	-	-
SIMPLY RASP	4.48	-	-
ICE MT	6.47	-	-
ICE MT	6.47	-	-
TERIYAKI BEF	12.68	-	-
ROMAINE	2.98	-	-
CONCORDGRAPE	4.68	-	-
OTD CHIP	3.98	-	-
CINN ROLLS	6.78	-	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
05/08/20	FAREWAY STORES, INC ANAMOSA IA	40.66
05/12/20	HY-VEE MARION 1396 MARION IA	75.84
05/12/20	HY-VEE MARION 1396 MARION IA	7.92
05/12/20	SAMS CLUB #8162 CEDAR RAPIDS IA	182.67
07/19/20	HY-VEE MARION 1396 MARION IA	385.11

Descriptption Per Support	Improper	Unsupported	Reasonable
ORANGECHKN	12.48	-	-
SAMS DCHF	24.98	-	-
BANANAS	1.39	-	-
SKINNYPOP	5.48	-	-
KINDMINIS	15.98	-	-
HOME GAUC	5.98	-	-
CILANTROSAL	5.98	-	-
MM WAVY	2.49	-	-
TAX	2.62	-	-
<i>No supporting documentation</i>	40.66	-	-
<i>No supporting documentation</i>	75.84	-	-
SB ICED BLACK TRENTA	3.25	-	-
SB WHITE MOCHA TALL	4.15	-	-
TAX	0.52	-	-
STRAWBERRY 40 AT 1 FOR 3.98	159.20	-	-
NUGGETS	13.54	-	-
JELLO VP	8.98	-	-
TAX	0.95	-	-
VISA variable card	25.00	-	-
Card fee	5.95	-	-
VISA variable card	25.00	-	-
Card fee	5.95	-	-
VISA variable card	25.00	-	-
Card fee	5.95	-	-
VISA variable card	25.00	-	-
Card fee	5.95	-	-
VISA variable card	25.00	-	-
Card fee	5.95	-	-
VISA variable card	25.00	-	-
Card fee	5.95	-	-
VISA variable card	25.00	-	-
Card fee	5.95	-	-
VISA variable card	30.00	-	-
Card fee	5.95	-	-
CD Gingr Ale 8 pk btl	5.49	-	-

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

Improper and Unsupported Purchases from Grocery Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
-----------------------------	---------------	---------------

Total

\$ 7,820.36

NOTE: Auditor's notations are in italics.

Description Per Support	Improper	Unsupported	Reasonable
Btl Dep	0.40	-	-
Diet Pepsi 8 pk btl	5.49	-	-
Btl Dep	0.40	-	-
MTN Dew 8 pk bottles	5.49	-	-
Btl Dep	0.40	-	-
Pepsi 8 pk btl	5.49	-	-
Btl Dep	0.40	-	-
Coke Classic 8pk btl	5.99	-	-
Btl Dep	0.40	-	-
Diet Coke 8pk btl	5.99	-	-
Btl Dep	0.40	-	-
Sprite 8pk bottle	5.99	-	-
Btl Dep	0.40	-	-
Coke 8pks	(5.99)	-	-
A&W Rootbeer 8pk btl	5.49	-	-
Btl Dep	0.40	-	-
Dr Pepper 8 pk btl	5.49	-	-
Btl Dep	0.40	-	-
Squirt 8pk btl	5.49	-	-
Btl Dep	0.40	-	-
Sunkist orng 8pk btl	5.49	-	-
Btl Dep	0.40	-	-
Am Bottling 12pks 2/	(1.96)	-	-
Blu Variety Sparklin	11.99	-	-
Btl Dep	0.60	-	-
Sparkling Ic Pink	11.99	-	-
Btl Dep	0.60	-	-
Sprkling Ice Green	11.99	-	-
Btl Dep	0.60	-	-
Tax	5.45	-	-
	\$ 3,651.43	3,772.90	396.03

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

	Transaction Date	Vendor	Amount
Tues.	09/27/16	Pizza Ranch Monticello, IA	\$ 43.35
Thurs.	11/17/16	Grandstay Suites Ames, IA	61.48
Thurs.	11/17/16	Grandstay Suites Ames, IA	42.91
Fri.	02/03/17	Grounds and Goodies LLC	20.00
Tues.	02/28/17	Happy Joes Pizza Monticello, IA	111.99
Wed.	05/03/17	Jimmy Johns Marion, IA	44.03
Thurs.	05/04/17	Panda Express Cedar Rapids, Ia	20.60
Sun.	05/07/17	Panera Bread Cedar Rapids, IA	11.98
Mon.	05/15/17	Grounds and Goodies LLC	27.58
Wed.	06/07/17	Subway Monticello, IA	92.06
Tues.	06/20/17	Little Amama Maid Williamsburg, IA	13.35
Thurs.	06/29/17	Grounds and Goodies LLC Anamosa IA	16.09
Sun.	07/02/17	Subway Monticello, IA	63.53
Tues.	07/04/17	Panera Bread Cedar Rapids, IA	26.53
Wed.	07/12/17	Subway Monticello, IA	21.47
Tues.	07/18/17	Arby's Williamsburg, IA	5.44
Tues.	07/25/17	Happy Joes Pizza Monticello, IA	12.79
Wed.	07/26/17	Pizza Ranch Monticello, IA	147.60
Wed.	07/26/17	Pizza Ranch Monticello, IA	72.57
Fri.	07/28/17	Subway Monticello, IA	45.07

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	\$ -	43.35	-
<i>No supporting documentation</i>	-	61.48	-
<i>No supporting documentation</i>	-	42.91	-
<i>No supporting documentation</i>	-	20.00	-
<i>No supporting documentation</i>	-	111.99	-
<i>No supporting documentation</i>	-	44.03	-
Lunch Meeting for 3 staff on 5/2/2017	-	20.60	-
Travel Breakfast. <i>No details on receipt</i>	-	11.98	-
<i>No supporting documentation</i>	-	27.58	-
<i>No supporting documentation</i>	-	92.06	-
<i>No supporting documentation</i>	-	13.35	-
ECL Meeting. <i>No details on receipt</i>	-	16.09	-
<i>No supporting documentation</i>	63.53	-	-
Food For Staff Meeting	26.05	-	-
Tax	0.48	-	-
Subs for Paint meeting 2 footlong turkey, 1 6 in	21.47	-	-
Arby Meal. <i>No explanation on receipt</i>	-	5.44	-
<i>No supporting documentation</i>	12.79	-	-
<i>No supporting documentation</i>	-	147.60	-
<i>No supporting documentation</i>	-	72.57	-
Class. <i>Receipt cut off</i>	-	45.07	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Thurs.	08/10/17	Arby's Williamsburg, IA	11.10
Tues.	08/22/17	Jethro N Jakes Steakhouse Altoona, IA	40.00
Wed.	08/23/17	Mcottos Family Restaurantv Anamosa, IA	12.00
Thurs.	08/24/17	Panera Bread Cedar Rapids, IA	11.55
Sun.	09/10/17	Chick Fil A Cedar Rapids, IA	13.05
Mon.	09/18/17	Pizza Ranch Monticello	28.32
Sun.	09/24/17	Subway Monticello	19.87
Sun.	09/24/17	Zoey's Pizzeria Marion	8.03
Thurs.	10/05/17	Pizza Ranch Monticello, IA	30.87
Sun.	10/08/17	1st & Main Dubuque, IA	54.00
Tues.	10/24/17	Dublin Bay Ames	40.00
Wed.	10/25/17	Panera Cedar Rapids	12.30
Fri.	10/27/17	Carlos O Kelly Marion	30.00
Sun.	10/29/17	Grandstay Suites Ames, IA	84.37
Tues.	10/31/17	Panera Bread Cedar Rapids	14.68

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
Travel Food. <i>No details on receipt</i>	-	11.10	-
<i>No supporting documentation</i>	-	40.00	-
Community Meal Meeting. <i>No details on receipt</i>	12.00	-	-
<i>No supporting documentation</i>	-	11.55	-
<i>No supporting documentation</i>	-	13.05	-
<i>No details on receipt</i>	-	28.32	-
Meeting Expense: 2 footlong turkey, 1 6 in Chicken.	19.87	-	-
<i>No supporting documentation</i>	-	8.03	-
<i>No supporting documentation</i>	-	30.87	-
<i>No supporting documentation</i>	-	54.00	-
Food	-	-	21.00
Alcoholic Drinks (Moscow Mule Ruby Red Absolut, Malibu Lemonade tall)	11.00	-	-
Tax	-	-	2.24
Tip	-	-	5.76
Meeting Expense Food	-	12.30	-
Meal	-	-	9.99
2 Sangria	8.00	-	-
1 Straw Frozen	5.00	-	-
Tax	1.61	-	-
Tip	-	-	5.40
<i>No supporting documentation</i>	-	84.37	-
2 Bluebeery Scone	-	5.18	-
2 Cherry Vanilla Bagel	-	2.78	-
Tea	-	2.29	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Thurs.	11/02/17	Jimmy Johns Marion	10.30
Sun.	11/05/17	Subway Monticello, IA	18.05
Wed.	11/08/17	Tomasos Pizza Marion	30.00
Tues.	11/21/17	Jimmy Johns Marion	12.41
Sun.	11/26/17	Pizza Ranch Monticello, IA	87.68
Mon.	11/27/17	Pizza Ranch Monticello	9.36
Wed.	12/13/17	Caribou Dubuque	7.96
Sun.	12/17/17	Happy Joes Pizza Monticello, IA	33.74
Sat.	12/23/17	Panera Bread Cedar Rapids	9.38
Sat.	12/23/17	Tomasos Pizza Marion	24.87
Fri.	01/12/18	Grounds and Goodies LLC Anamosa IA	22.20
Sun.	01/14/18	Panda Express Cedar Rapids IA	15.00
Mon.	01/15/18	Scooters Coffee Cedar Rapids	4.87
Tues.	01/30/18	Happy Joes Pizza Monticello, IA	13.58
Wed.	01/31/18	Brueggers Cedar Rapids	25.82
Sat.	02/03/18	Chick Fil a Cedar Rapids	15.66
Wed.	02/07/18	Capriott's Sandwich Cedar Rapids	7.81
Mon.	02/12/18	Subway Monticello	92.00

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
Yogurt	-	3.99	-
Tax	-	0.44	-
<i>No supporting documentation</i>	-	10.30	-
<i>No supporting documentation</i>	18.05	-	-
<i>No description on receipt</i>	-	30.00	-
Food for one. <i>No purpose on receipt</i>	-	12.41	-
<i>No supporting documentation</i>	87.68	-	-
<i>No supporting documentation</i>	9.36	-	-
<i>No supporting documentation</i>	-	7.96	-
<i>No supporting documentation</i>	33.74	-	-
Tomato Soup, Tea and Scone, Travel Director	9.38	-	-
1 Build your own Pizza, Tenn Council	24.87	-	-
<i>No supporting documentation</i>	-	22.20	-
Food for two people	-	15.00	-
<i>No supporting documentation</i>	-	4.87	-
<i>No supporting documentation</i>	13.58	-	-
Annie Project: <i>No details on receipt</i>	-	25.82	-
<i>No supporting documentation</i>	-	15.66	-
<i>No supporting documentation</i>	-	7.81	-
Leader meeting: <i>No details on receipt</i>	-	92.00	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Sun.	02/18/18	Starbucks Cedar Rapids	26.40
Fri.	02/23/18	Starbucks Cedar Rapids	7.33
Fri.	02/23/18	Grounds and Goodies LLC Anamosa, IA	75.00
Fri.	02/23/18	Jimmy Johns Marion	8.99
Sat.	02/24/18	Taco John Monticello	9.76
Mon.	02/26/18	Subway Monticello	21.69
Fri.	03/09/18	Hardees Mount Veron	4.59
Sun.	03/18/18	Grounds and Goodies LLC Anamosa, IA	80.00
Sat.	03/31/18	Subway Monticello	16.83
Fri.	04/06/18	Chick-Fil-A Cedar Rapids	16.14
Sat.	04/14/18	Freddy's Frozen Custard Cedar Rapids	12.07
Sat.	04/14/18	Panda Express Cedar Rapids	22.26
Sat.	04/21/18	Grounds and Goodies LLC Anamosa IA	13.19
Thurs.	04/26/18	McDonald's Cedar Rapids	3.21

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
Tea	1.95	-	-
Iowa Mug	22.95	-	-
tax	1.50	-	-
Meal: 2 Scones, Tea, Tax \$.48	-	7.33	-
<i>No supporting documentation</i>	-	75.00	-
Meal for one	-	8.99	-
Meal	9.76	-	-
Youth Meeting: 3 footlong subs	-	21.69	-
<i>No supporting documentation</i>	-	4.59	-
<i>No supporting documentation</i>	-	80.00	-
Meeting Expense: 3 6' subs	9.99	-	-
bacon add in	0.67	-	-
12' spicy italian sub	4.99	-	-
tax	1.18	-	-
Travel: GRL Wrap	-	8.69	-
Nug 12 ct	-	6.39	-
tax	-	1.06	-
Travel: Burger meal 3.99, combo meal 7.29, tax .79	-	12.07	-
Meeting: Panda bowl	-	6.10	-
steak shrimp	-	1.25	-
panda bowl	-	6.10	-
panda bowl	-	6.10	-
shanghai angus steak	-	1.25	-
Tax	-	1.46	-
<i>No supporting documentation</i>	-	13.19	-
Meeting: Kids Meal 4 piece with apple slices 3.00	-	3.00	-
tax .21	-	0.21	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Fri.	04/27/18	Chick-Fil-A Cedar Rapids	7.22
Sat.	05/05/18	Pizza Ranch Monticello	51.66
Mon.	05/07/18	Jimmy Johns Marion	10.33
Fri.	05/18/18	Pizza Ranch Monticello	18.73
Wed.	05/30/18	Brueggers Cedar Rapids	9.18
Thurs.	05/31/18	Jimmy Johns Marion	15.78
Sat.	06/02/18	Chick-Fil-A Cedar Rapids	11.28
Sat.	06/02/18	McDonalds Cedar Rapids	3.63
Sun.	06/03/18	Happy Joes Pizza Monticello, IA	64.48
Mon.	06/11/18	Subway Monticello	16.29
Mon.	06/11/18	Subway Monticello	10.37
Tues.	06/12/18	Subway Monticello	7.00
Wed.	06/13/18	Pizza Ranch Monticello, IA	45.63

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
Meeting: Nugg 8 ct	-	6.75	-
tax	-	0.47	-
ANR Meeting Expense	-	51.66	-
<i>No supporting documentation</i>	-	10.33	-
Meeting expense	18.73	-	-
Meeting: MD Soft drink	-	2.29	-
ham	-	5.49	-
cheese	-	0.80	-
tax	-	0.60	-
<i>No supporting documentation</i>	-	15.78	-
Meeting Expense: meal nugg 8 ct	-	6.49	-
lemonade	-	0.56	-
cfa sand	-	3.49	-
tax	-	0.74	-
<i>No supporting documentation</i>	-	3.63	-
<i>No supporting documentation</i>	64.48	-	-
Meeting: Rosisty Chkn Salad	6.54	-	-
6" Tuna Sub	4.29	-	-
6" Turkey Sub	4.39	-	-
tax	1.07	-	-
Meeting: 12" Turkey sub	6.89	-	-
fresh value meal with drink and chips	2.80	-	-
tax	0.68	-	-
Rosisty Chkn Salad	6.54	-	-
tax	0.46	-	-
Medium chick bacon ranch pizza, large pepperoni, large cdn back, tip	-	45.63	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Thurs.	06/14/18	Pizza Ranch Monticello, IA	27.80
Fri.	06/22/18	Pizza Ranch Monticello, IA	69.50
Mon.	06/25/18	Subway Anamosa	13.94
Tues.	06/26/18	McDonalds Cedar Rapids	3.63
Thurs.	06/28/18	Stomping Grounds Café Ames, IA	7.50
Fri.	06/29/18	Panera Bread Cedar Rapids	17.51
Sun.	07/01/18	Monticello Pizza Ranch	29.94
Tues.	07/03/18	Panera Bread Cedar Rapids	21.06
Tues.	07/03/18	Panera Bread Cedar Rapids	52.46
Sun.	07/08/18	Culver's Marshalltown	11.11
Wed.	07/11/18	Starbucks Store Cedar Rapids	26.12
Sat.	07/14/18	Tomasos Pizza Marion	50.80
Mon.	07/23/18	McDonalds Cedar Rapids	17.26
Mon.	07/23/18	Ormic Concessions Inc Brownsville	15.00
Mon.	07/23/18	Subway Anamosa	13.13
Wed.	07/25/18	Grounds and Goodies Anamosa	23.26
Wed.	07/25/18	Panera Bread Coralville	5.62
Wed.	07/25/18	Pizza Ranch Monticello, IA	158.24
Wed.	07/25/18	Pizza Ranch Monticello, IA	27.80
Sun.	07/29/18	Culver's Altoona	21.68

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	27.80	-
Large pepperoni, large beef, large cheese	-	69.50	-
<i>No supporting documentation</i>	13.94	-	-
<i>No supporting documentation</i>	-	3.63	-
<i>No supporting documentation</i>	-	7.50	-
<i>No supporting documentation</i>	-	17.51	-
<i>No supporting documentation</i>	29.94	-	-
<i>No supporting documentation</i>	-	21.06	-
<i>No supporting documentation</i>	-	52.46	-
<i>No supporting documentation</i>	-	11.11	-
<i>No supporting documentation</i>	-	26.12	-
<i>No supporting documentation</i>	50.80	-	-
<i>No supporting documentation</i>	-	17.26	-
<i>No supporting documentation</i>	-	15.00	-
<i>No supporting documentation</i>	13.13	-	-
<i>No supporting documentation</i>	-	23.26	-
<i>No supporting documentation</i>	-	5.62	-
<i>No supporting documentation</i>	-	158.24	-
<i>No supporting documentation</i>	-	27.80	-
<i>No supporting documentation</i>	-	21.68	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Tues.	07/31/18	Applebees Clive	50.00
Thurs.	08/02/18	McDonalds Cedar Rapids	18.17
Fri.	08/03/18	Jimmy Johns Marion	14.87
Wed.	08/08/18	Jethro N Jakes Smokehouse Altoona, IA	24.36
Wed.	08/08/18	Monticello Pizza Ranch	5.35
Sat.	08/11/18	Panera Bread Cedar Rapids	23.14
Sun.	08/12/18	Parlor City Pub & Eatery Cedar Rapids	50.00
Tues.	08/14/18	Subway Monticello	15.17
Thurs.	08/16/18	Culvers of Marion	6.94
Fri.	08/17/18	Culvers of Marion	6.94
Sun.	08/19/18	Cattlemensbeefquarters Dallas Center, IA	33.00
Fri.	08/24/18	The Jitney Monticello	45.00
Sat.	08/25/18	Chick-Fil-A Cedar Rapids	27.32
Fri.	08/31/18	The Jitney Monticello, IA	51.87
Wed.	09/12/18	ISU MU Food Court Ames, IA	8.30
Mon.	09/17/18	Culvers of Marion	9.62
Fri.	09/28/18	Grounds and Goodies LLC Anamosa, IA	19.80
Fri.	10/05/18	PAPA MURPHY'S IA007 MARION IA	18.00
Tues.	10/09/18	SQ MONK ENTERPRISE MONTICELLO IA	10.40

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	50.00	-
<i>No supporting documentation</i>	-	18.17	-
<i>No supporting documentation</i>	-	14.87	-
<i>No supporting documentation</i>	-	24.36	-
<i>No supporting documentation</i>	5.35	-	-
<i>No supporting documentation</i>	-	23.14	-
<i>No supporting documentation</i>	-	50.00	-
<i>No supporting documentation</i>	15.17	-	-
<i>No supporting documentation</i>	-	6.94	-
<i>No supporting documentation</i>	-	6.94	-
<i>No supporting documentation</i>	-	33.00	-
<i>No supporting documentation</i>	45.00	-	-
<i>No supporting documentation</i>	-	27.32	-
<i>No supporting documentation</i>	51.87	-	-
<i>No supporting documentation</i>	-	8.30	-
<i>No supporting documentation</i>	-	9.62	-
<i>No supporting documentation</i>	-	19.80	-
Giant Pepperoni FNY	9.00	-	-
New Yrk FNY	9.00	-	-
Sandwich	3.85	-	-
Soup - bowl	4.00	-	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Fri.	10/19/18	GROUNDS AND GOODIES LLC ANAMOSA IA	20.98
Fri.	11/02/18	MONTICELLO PIZZA RANCH 319-4656000 IA	31.00
Sat.	11/03/18	STARBUCKS STORE 10364 CEDAR RAPIDS IA	9.52
Thurs.	11/08/18	SUBWAY 00110957 MONTICELLO IA	11.64
Tues.	11/20/18	MONTICELLO PIZZA RANCH 319-4656000 IA	23.39
Wed.	11/21/18	CHICK-FIL-A#03021 CEDAR RAPIDS IA	5.34
Sat.	12/15/18	CHILI S GRILL & BAR 652 CEDAR RAPIDS IA	25.40
Fri.	12/22/18	PAPA MURPHYS IA007 MARION IA	23.50
Sat.	12/29/18	MONTICELLO PIZZA RANCH 319-4656000 IA	33.14
Wed.	03/06/19	PANERA BREAD #203204 CEDAR RAPIDS IA	57.73

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
Tax	0.55	-	-
Tip	2.00	-	-
<i>No supporting documentation</i>	-	20.98	-
Cactus Bread	-	5.99	-
Tuscan Roma	-	11.99	-
Any Large Pizza for Medium Charge	-	10.99	-
SALES TAX	-	2.03	-
Tl Pmkkn Latte	-	4.45	-
Bacon Sv Bites	-	4.45	-
Sales Tax	-	0.62	-
12" Turkey Sub	6.89	-	-
6" Spicy Italian Sub	3.99	-	-
Tax	0.76	-	-
Create Your Own (Large) (1)	12.99	-	-
Ranch Stix with Cheese (Single) (1)	3.50	-	-
Cactus Bread (Small) (1)	3.50	-	-
Est. taxes & fees	1.40	-	-
Tip	2.00	-	-
Kids meal	-	5.34	-
BEVERAGE	-	2.89	-
OLDTIMER W/ CHEESE	-	9.49	-
OLDTIMER W/ CHEESE	-	9.49	-
TAX	-	1.53	-
TIP	-	2.00	-
Giant Pepperoni FNY	9.00	-	-
CYO F *Italian Sausage	14.50	-	-
<i>No transaction details on receipt, but timestamped 5:42 pm</i>	33.14	-	-
Grn Goddess Col	-	10.29	-
1/2 Chicken Ceasar	-	5.49	-
1 cup Creamy Tomato Soup	-	3.99	-
1/2 Bacnidy Brvo Sdw	-	5.39	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction		Vendor	Amount
Date			
Thurs.	03/07/19	GROUNDS AND GOODIES LLC ANAMOSA IA	10.10
Fri.	03/15/19	LITTLE CAESARS 3248-0004 CEDAR RAPIDS IA	12.83
Fri.	03/15/19	PANERA BREAD #203204 CEDAR RAPIDS IA	8.85
Mon.	03/18/19	PANERA BREAD #203204 CEDAR RAPIDS IA	53.78
Sat.	03/30/19	SQ *155 CUP COF MONTICELLO IA	42.23
Sun.	03/31/19	JIMMY JOHNS -2811 MARION IA	19.10
Thurs.	04/11/19	SQ MISSION CUP COF MONTICELLO IA	21.62
Sat.	04/13/19	PANERA BREAD #203204 CEDAR RAPIDS IA	15.13

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
Sm Mac & Cheese	-	5.19	-
Mixed Berry Yogurt	-	3.99	-
Cup Creamy Tomato Soup	-	3.99	-
1/2 Bcn Tom Grl	-	5.39	-
1 Lg Iced Tea	-	2.89	-
Trpl Choc Wlnt Cky	-	0.99	-
Trpl Choc Wlnt Cky	-	2.29	-
Trpl Choc Wlnt Cky	-	2.29	-
Trpl Choc Wlnt Cky	-	2.29	-
Crbbry Walnut Bgl	-	1.39	-
Free Bagel	-	(1.39)	-
Sales Tax	-	3.26	-
<i>No details on receipt</i>	-	8.83	-
Tip	-	1.27	-
Classic Pepperoni	-	5.99	-
Custom Pretzel Crust	-	6.00	-
Sales Tax	-	0.84	-
Half Dozen Bagels	-	6.29	-
Md Iced Tea	-	2.39	-
Sales Tax	-	0.17	-
<i>No supporting documentation</i>	-	53.78	-
<i>No supporting documentation</i>	-	42.23	-
<i>No supporting documentation</i>	-	19.10	-
<i>No supporting documentation</i>	-	21.62	-
Bwl Broc Ched Soup	-	5.99	-
Soda / French Baguette	-	2.39	-
Oikas Greek Yogurt	-	1.99	-
Oikas Greek Yogurt	-	1.99	-
Crnbry Walnut Bgl	-	1.39	-
Crnbry Walnut Bgl	-	1.39	-
\$1 off Beverage	-	(1.00)	-
Tax	-	0.99	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Fri.	04/19/19	PAPA MURPHYS IA007 MARION IA	23.50
Sat.	04/20/19	CULVER'S #217 CORALVILLE IA	13.22
Fri.	04/26/19	PANCHEROS MEXICAN GRI CEDAR RAPIDS IA	29.48
Sat.	04/27/19	SQ *MISSION CUP COF MONTICELLO IA	42.37
Wed.	06/12/19	MCDONALD'S F33002 CEDAR RAPIDS IA	5.45
Thurs.	06/13/19	MCDONALD'S F33002 CEDAR RAPIDS IA	5.45
Thurs.	06/13/19	SQ * MISSION CUP COF MONTICELLO IA	8.83
Sat.	06/15/19	CHICK-FIL-A #03296 CEDAR RAPIDS IA	13.89
Fri.	06/21/19	SUBWAY 00110957 MONTICELLO IA	32.98
Sun.	06/23/19	CULVER S OF MARION #320 MARION IA	5.02
Sat.	07/13/19	THE JITNEY MONTICELLOIA	60.00
Sun.	07/14/19	MCOTTOS FAMILY RESTAURANT ANAMOSA IA	42.24
Thurs.	07/18/19	GROUND & HOUNDS COFFEE HTTPSGROUNDS PA	15.99
Tues.	07/23/19	LA HACIENDA RESTA MONTICELLO IA	72.00
Wed.	07/24/19	MCDONALDS F33002 CEDAR RAPIDS IA	23.40

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
Giant Pepperoni FNY	9.00	-	-
CYO F *Italian Sausage	14.50	-	-
<i>No supporting documentation</i>	-	13.22	-
<i>No supporting documentation</i>	-	29.48	-
<i>No supporting documentation</i>	-	42.37	-
<i>No supporting documentation</i>	-	5.45	-
<i>No supporting documentation</i>	-	5.45	-
<i>No supporting documentation</i>	-	8.83	-
<i>No supporting documentation</i>	-	13.89	-
<i>No supporting documentation</i>	-	32.98	-
<i>No supporting documentation</i>	-	5.02	-
L Grilled Cheese	10.00	-	-
Gluten Free Bread	9.00	-	-
The Debbie	8.50	-	-
Wilsons Cider 12oz	7.00	-	-
Dr. Reisling	8.25	-	-
Po Margarita	7.50	-	-
Tax	3.03	-	-
Tip	6.72	-	-
<i>No supporting documentation</i>	42.24	-	-
<i>No supporting documentation</i>	-	15.99	-
<i>No details on receipt</i>	72.00	-	-
2 10 MCNUGGETS MEAL	-	14.58	-
1 10 MCNUGGETS MEAL	-	7.29	-
TAX	-	1.53	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Fri.	07/26/19	SAVOR THE BARN MONTICELLO IA	14.00
Sat.	07/27/19	PANDA EXPRESS 2670 CEDAR RAPIDS IA	6.63
Sat.	07/27/19	PAPA MURPHYS IA007 MARION IA	23.50
Thurs.	08/01/19	VILLAGE TAVERN #5336-7608686 NC	45.00
Wed.	08/07/19	SQ MISSION CUP COF MONTICELLO IA	5.96
Thurs.	08/29/19	STARBUCKS STORE 10363 CEDAR RAPIDS IA	40.61
Mon.	09/09/19	HOME CHEF HOMECHEF.COM IL	99.40
Tues.	09/10/19	PANERA BREAD #203204 CEDAR RAPIDS IA	88.41

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	14.00	-	-
Panda Bowl	-	6.63	-
Fried Rice - 1/2			
Fried Rice - 1/2			
Orange Ckn			
Tax			
<i>No supporting documentation</i>	23.50	-	-
<i>No supporting documentation, but vendor in NC</i>	45.00	-	-
<i>No supporting documentation</i>	5.96	-	-
Rf Trky Bacon Sand	-	3.85	-
GrIced Slterm Moc	-	4.95	-
Blueberry Scone	-	2.75	-
Vt Wht Mocha	-	5.25	-
Vt Black Iced Tea	-	2.95	-
Vt Latte	-	4.25	-
Triple	-	0.90	-
Vanilla	-	0.50	-
Pumpkin Loaf Cake	-	2.95	-
Peanut Butter Bar	-	3.45	-
Vt Cindl Latte	-	5.25	-
Triple	-	0.90	-
Tax	-	2.66	-
<i>No supporting documentation</i>	99.40	-	-
Bagels & Pastries: Serves 30	-	76.37	-
Plain Bagel			
Asiago Bagel			
Everything Bagel			
Blueberry Bagel			
Cinnamon Crunch Bagel			
Plain Cream Cheese Spread Tub			
Heavy Walnut Cream Cheese Tub			
Reduced Fat Strawberry Cream Cheese Tub			
Vanilla Cinnamon Roll			
Cheese Brittany			

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction		Vendor	Amount
Date			
Thurs.	09/12/19	GROUNDS & HOUNDS COFFE HTTPSGROUNDSA PA	15.99
Sat.	09/14/19	PAPA MURPHYS IA007 MARION IA	23.50
Thurs.	09/19/19	CREDIT VOUCHER HOME CHEF 8722252433 IL	(99.40)
Sat.	09/21/19	PIZZA HUT 433700043372 MARION IA	17.90
Sat.	09/21/19	TOMASOS PIZZA MARION 1A	28.00
Wed.	11/06/19	BAKED INC MONTICELLO IA	159.72
Wed.	11/06/19	BAKED INC MONTICELLO IA	8.00
Thurs.	11/07/19	GROUNDS & HOUNDS COFFE HTTPSGROUNDSA PA	15.99
Sun.	12/01/19	ATLASCOFFEECLUB.COM HTTPSATLASCOF TX	50.00
Sun.	12/01/19	ATLASCOFFEECLUB.COM HTTPSATLASCOF TX	50.00
Tues.	12/03/19	HAPPY JOES PIZZA- 13 CEDAR RAPIDS IA	6.49
Mon.	12/09/19	CHICK-FIL-A#03021 CEDAR RAPIDS IA	12.13
Thurs.	01/02/20	GROUNDS & HOUNDS COFFE HTTPSGROUNDSA PA	15.99
Wed.	01/08/20	PANCHEROS MEXICAN GRI CEDAR RAPIDS IA	22.15

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
Chocolate Croissant			
Croissant			
Pecan Braid			
Blueberry Muffin with Fresh Blueberries			
Orange Scone			
Cinnamon Crunch Scone			
Spinach & Bacon Souffle	-	4.79	-
Half Dozen Bagels	-	6.29	-
Tax	-	0.96	-
<i>No supporting documentation</i>	-	15.99	-
CYO F *Italian Sausage	14.50	-	-
Giant Pepperoni FNY	9.00	-	-
<i>No supporting documentation</i>	(99.40)	-	-
<i>No Supporting documentation</i>	17.90	-	-
<i>No Supporting documentation</i>	28.00	-	-
Transaction 000010	-	135.36	-
Tip	-	24.36	-
<i>No supporting documentation</i>	-	8.00	-
<i>No supporting documentation</i>	-	15.99	-
<i>No supporting documentation</i>	50.00	-	-
<i>No supporting documentation</i>	50.00	-	-
<i>No supporting documentation</i>	-	6.49	-
<i>No supporting documentation</i>	-	12.13	-
<i>No supporting documentation</i>	-	15.99	-
<i>No supporting documentation</i>	-	22.15	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Wed.	01/22/20	CHLCK.FILA #03021 CEDAR RAPIDS IA	8.01
Sun.	12/29/19	ATLASCOFFEECLUB.COM HTTPSATLASCOF TX	18.95
Fri.	01/24/20	HOME CHEF HOMECHEF.COM IL	64.74
Mon.	01/27/20	FRESH BAKED CO FRESHBAKEDCOO TX	39.99
Thurs.	01/30/20	PAN ERA BREAD #203204 P CEDAR RAPIDS IA	29.01
Mon.	02/03/20	SQ MONK ENTERPRISE MONTICELLO IA	97.34
Tues.	02/11/20	FRESH BAKED CO FRESHBAKEDCOO TX	39.99
Wed.	02/12/20	THE HILLSIDE SPORTS MONTICELLO IA	21.31
Thurs.	02/13/20	GROUND AND GOODIES LLC ANAMOSA IA	24.08
Mon.	02/17/20	MONTICELLO PIZZA RANCH 319-4656000 IA	19.26
Thurs.	02/20/20	ATLASCOFFEECLUB.COM HTTPSATLASCOF TX	50.00
Thurs.	02/20/20	ATLASCOFFEECLUB.COM HTTPSATLASCOF TX	50.00
Thurs.	02/20/20	GROUND AND GOODIES LLC ANAMOSA IA	38.00
Tues.	02/25/20	THE HILLSIDE SPORTS MONTICELLO IA	25.68
Fri.	02/28/20	SQ MONK ENTERPRISE MONTICELLO IA	34.04
Wed.	03/04/20	PANERA BREAD #203204 CEDAR RAPIDS IA	139.79
Sat.	03/07/20	BURGIES COFFEE AND TEA AMES IA	13.57

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	8.01	-
<i>No supporting documentation</i>	18.95	-	-
<i>No supporting documentation</i>	64.74	-	-
<i>No supporting documentation</i>	39.99	-	-
<i>No Supporting documentation</i>	-	29.01	-
<i>No supporting documentation</i>	97.34	-	-
<i>No supporting documentation</i>	39.99	-	-
<i>No details on receipt</i>	21.31	-	-
<i>No supporting documentation</i>	-	24.08	-
Adult Buffet (2 @ \$9.00)	18.00	-	-
Tax	1.26	-	-
<i>No supporting documentation</i>	50.00	-	-
<i>No supporting documentation</i>	50.00	-	-
<i>No supporting documentation</i>	-	38.00	-
<i>No details on receipt</i>	25.68	-	-
<i>No supporting documentation</i>	34.04	-	-
Bagels & Pastries with Coffee & Orange Juice	-	45.74	-
Bacon, Scrambled Egg & Cheese on Brioche	-	4.99	-
Greek Yogurt with Mixed Berries Parfait	-	41.99	-
Large Fresh Fruit Bowl	-	33.99	-
Mini Scones Variety Pack	-	6.99	-
Tax	-	6.09	-
Cuban	-	6.00	-
20oz Iced Tea	-	3.25	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
Transaction		Vendor	Amount
Date			
Sat.	03/07/20	HARDEES 1505735 CEDAR RAPIDS IA	13.12
Sat.	03/07/20	ISU MU CAFE AMES IA	12.72
Sat.	03/07/20	PANERA BREAD #203209 P CEDAR RAPIDS IA	12.56
Sun.	03/08/20	CULVER S OF AMES #230 AMES IA	11.10
Sun.	03/08/20	DUNKIN #350985 AMES IA	14.70
Sun.	03/08/20	DUNKIN #350985 AMES IA	15.62
Sun.	03/08/20	SMOKIN OAK WOOD FIRED PIZ AMES 1A	10.59
Sun.	03/08/20	ATLASCOFFEECLUB.COM HTTPSATLASCOF TX	18.95
Fri.	03/13/20	CHICK-FIL-A #03296 CEDAR RAPIDS IA	5.66
Tues.	03/17/20	CHICK-FIL-A #03021 CEDAR RAPIDS IA	8.01
Mon.	03/23/20	DAIRY QUEEN APACHE JUNCTI AZ	28.98

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
Scotcharoo	-	2.50	-
Tax	-	0.82	-
Tip	-	1.00	-
M Cbo Sgeg BS	-	6.08	-
Sau Egg Bis	-	-	-
MD Hash Round	-	-	-
Med Cherry Co	-	-	-
M Cbo Sau Eg CZ Bis	-	6.18	-
Sau Egcz Bis	-	-	-
MD Hash Round	-	-	-
Desani Water	-	-	-
Tax	-	0.86	-
<i>No supporting documentation</i>	-	12.72	-
1 Blueberry Scone	-	2.99	-
1 Mixed Berry Yogurt	-	4.19	-
1 Travel Refill	-	1.89	-
1 Iced Tea	-	2.39	-
Tax	-	0.60	-
Gratruity	-	0.50	-
<i>No supporting documentation</i>	-	11.10	-
<i>No supporting documentation</i>	-	14.70	-
<i>No supporting documentation</i>	-	15.62	-
1 Pepperoni	-	7.95	-
1 Fountain Drink	-	1.95	-
Tax	-	0.69	-
<i>No supporting documentation</i>	18.95	-	-
<i>No supporting documentation</i>	-	5.66	-
<i>No supporting documentation</i>	-	8.01	-
<i>No supporting documentation, but vendor is in AZ</i>	28.98	-	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Mon.	03/30/20	THE HLLLSIDE SPORTS MONTICELLO IA	65.00
Sun.	04/05/20	ATLASCOFFEECLUB.COM HTTPSATLASCOF TX	18.95
Sat.	04/11/20	FRESH BAKED CO FRESHBAKEDCOO TX	39.99
Wed.	04/22/20	HARDEES 1502989 CEDAR RAPIDS IA	7.25
Thurs.	04/23/20	PANERA BREAD #203204 CEDAR RAPIDS IA	24.64
Sun.	05/03/20	ATLASCOFFEECLUBCOM HTTPSATLASCOF TX	18.95
Wed.	05/06/20	GROUND AND GOODIES LLC ANAMOSA IA	6.57
Thurs.	05/07/20	MCDONALD'S F33002ANAMOSA IA	25.65
Mon.	05/11/20	SUBWAY 00110957 MONTICELLO IA	4.48
Tues.	05/12/20	JIMMY JOHNS - 2911 MARION IA	27.23
Mon.	05/18/20	LA HACIENDA MEXICAN RESTA MONTICELLO IA	45.74
Sun.	05/31/20	ATLASCOFFEECLUB.CCM HTTPSATLASCOF IX	18.95
Mon.	07/06/20	SQ DAN & DEBBIE'S CREAME Ely IA	14.98
Mon.	07/06/20	SUBWAY 00636134 DUBUQUE IA	31.30

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
<i>No transaction details on receipt</i>	53.77	-	-
Tip	11.23	-	-
<i>No supporting documentation</i>	18.95	-	-
<i>No supporting documentation</i>	39.99	-	-
<i>No supporting documentation</i>	-	7.25	-
<i>No supporting documentation</i>	-	24.64	-
<i>No supporting documentation</i>	18.95	-	-
<i>No supporting documentation</i>	-	6.57	-
1 10 McNuggets Meal	-	7.99	-
2 10 McNuggets Meal	-	15.98	-
Tax	-	1.68	-
6" Spicy Italian Sub	4.19	-	-
Tax	0.29	-	-
<i>No supporting documentation</i>	-	27.23	-
<i>No supporting documentation</i>	45.74	-	-
<i>No supporting documentation</i>	18.95	-	-
<i>No supporting documentation</i>	-	14.98	-
6" CHICKEN TERIYAKI SUB	-	5.09	-
FRESH VALUE MEAL	-	2.50	-
6" B.M.T. SUB	-	4.49	-
EGG ADDIN	-	0.50	-
FRESH VALUE MEAL	-	2.50	-
BOTTLED CARBONATED DRINK	-	2.09	-
6" STEAK & CHSE SUB	-	5.09	-
FRESH VALUE MEAL	-	2.50	-
6" B.M.T. SUB	-	4.49	-
TAX	-	2.05	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Mon.	07/06/20	WILTON CANDY KITCHEN 563-7322278 IA	20.00
Sun.	07/19/20	SQ CHUCKIES MONTICELLO IA	9.00
Mon.	07/20/20	SQ *CHUCKIES MOUNT VERNON IA	10.00
Mon.	07/20/20	SQ *CHUCKIES MOUNT VERNON IA	56.00
Mon.	07/20/20	SUBWAY 00110957 MONTICELLO IA	38.27
Mon.	07/20/20	SUBWAY 00110957 MONTICELLO IA	7.69
Tues.	07/21/20	SQ MONK ENTERPRISE MONTICELLO IA	79.72
Fri.	07/24/20	SQ MONK ENTERPRISE MONTICELLO IA	10.26

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
<i>No transaction details on receipt</i>	-	17.00	-
TIP	-	3.00	-
<i>No supporting documentation</i>	9.00	-	-
<i>No supporting documentation</i>	-	10.00	-
<i>No supporting documentation</i>	-	56.00	-
2 CHICKEN TERIYAKI SALAD	-	13.88	-
CHICKEN BCN RANCH SALAD	-	7.19	-
2 6" TURKEY SUB	-	9.18	-
6" SPICY ITALIAN SUB	-	4.19	-
12" BLT SUB	-	5.69	-
12" B.M.T. SUB	-	6.99	-
2 6" COLD CUT COMBO SUB	-	7.98	-
12" CHICKEN BCN RANCH SUB	-	8.39	-
12" CHICKEN TERIYAKI SUB	-	7.99	-
6" STEAK & CHSE SUB	-	5.19	-
6" TUNA SUB	-	4.49	-
12" TURKEY & HAM SUB	-	6.99	-
ROASTED CHICKEN SALAD	-	6.34	-
6" B.M.T. SUB	-	4.59	-
12" ROASTED CHICKEN SUB	-	7.19	-
6" VEGGIE DELITE SUB	-	3.79	-
6" CHICKEN TERIYAKI SUB	-	5.19	-
6" TURKEY & HAM SUB	-	4.59	-
6" CHICKEN BCN RANCH SUB	-	5.39	-
6" HAM FLATBD	-	3.99	-
TAX	-	9.05	-
SUBCARD	-	(100.00)	-
12" TURKEY SUB	7.19	-	-
TAX	0.50	-	-
Beverage and food	79.72	-	-
<i>No supporting documentation</i>	10.26	-	-

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

Improper and Unsupported Purchases from Restaurants
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements			
	Transaction Date	Vendor	Amount
Thurs.	07/23/20	LA HACIENDA MEXICAN RESTA MONTICELLO IA	28.41
Thurs.	07/23/20	LA HACIENDA MEXICAN RESTA MONTICELLO IA	49.11
Sat.	07/25/20	SUBWAY 00110957 MONTICELLO IA	71.56
Sun.	07/26/20	SQ CHUCKIES MONTICELLO IA	52.00
Sun.	07/26/20	SQ CHUCKIES MONTICELLO IA	10.00
Thurs.	08/27/20	ATLASCOFFEECLJB.COM H1TPSATLASCOF TX	18.95
Fri.	08/28/20	CREDIT VOUCHER ATLASCOFFEECLUB.COM 5125221337 TX	(18.95)
	Total		<u>\$ 6,518.44</u>

NOTE: Auditor's notations are in italics.

Description Per Supporting Documentation	Improper	Unsupported	Reasonable
LUNCH	26.55	-	-
TAX	1.86	-	-
<i>No transaction details on receipt</i>	41.62	-	-
TIP	7.49	-	-
12" TURKEY & HAM SUB	-	20.97	-
6" COLD CUT COMBO SUB	-	3.99	-
6" TUNA SUB	-	4.49	-
6" HAM SUB	-	3.99	-
6" BLT SUB	-	3.99	-
6" CHICKEN TERIYAKI SUB	-	5.19	-
6" ROASTED CHICKEN SUB	-	4.59	-
2 TURKEY SALAD	-	12.68	-
12" B.M.T. SUB	-	6.99	-
TAX	-	4.68	-
<i>No supporting documentation</i>	-	52.00	-
<i>No supporting documentation</i>	10.00	-	-
<i>No supporting documentation</i>	18.95	-	-
<i>No supporting documentation</i>	(18.95)	-	-
	<u>\$ 2,264.67</u>	<u>4,209.38</u>	<u>44.39</u>

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

Purchases from Convenience Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

			Per Credit Card Statements	
	Transaction Date	Vendor	Amount	
Thurs.	01/26/17	Caseys Anamosa	\$	11.64
Sun.	07/16/17	Karde's BP Monticello, IA		9.74
Mon.	07/17/17	Caseys Monticello		206.56
Mon.	07/17/17	Casey's Monticello, IA		3.58
Wed.	07/19/17	Karde's BP Monticello, IA		9.74
Sun.	07/23/17	Casey's Anamosa, IA		14.98
Tues.	07/25/17	BP Monticello, IA		142.20
Tues.	07/25/17	Karde's BP Monticello, IA		58.81
Tues.	07/25/17	Karde's BP Monticello, IA		142.20
Wed.	07/26/17	Karde's BP Monticello, IA		6.53
Wed.	08/09/17	BP Colfax, IA		91.54
Thurs.	08/10/17	Karde's Convenience Store Monticello, IA		11.50
Sun.	08/20/17	BP Anamosa, IA		5.31
Thurs.	08/24/17	Karde's Convenience Store Monticello, IA		3.32
Sun.	09/03/17	Karde's Convenience Store Monticello, IA		6.53
Fri.	10/20/17	BP Anamosa		6.51
Sun.	10/22/17	Casey State Center		4.43
Sun.	10/22/17	Meskwaki Travel Plaza Tama IA		19.61

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	\$ 11.64	-	-
<i>No supporting documentation</i>	-	9.74	-
<i>No supporting documentation</i>	-	206.56	-
<i>No supporting documentation</i>	-	3.58	-
<i>No supporting documentation</i>	-	9.74	-
<i>No supporting documentation</i>	14.98	-	-
<i>No supporting documentation</i>	-	142.20	-
<i>No supporting documentation</i>	-	58.81	-
<i>No supporting documentation</i>	-	142.20	-
<i>No supporting documentation</i>	-	6.53	-
<i>No supporting documentation</i>	-	91.54	-
<i>No supporting documentation</i>	-	11.50	-
Travel Breakfast. Receipt doesn't state for what.	5.31	-	-
<i>No supporting documentation</i>	-	3.32	-
<i>No supporting documentation</i>	-	6.53	-
<i>No supporting documentation</i>	-	6.51	-
<i>No supporting documentation</i>	-	4.43	-
Car Charger and Fountain Drink with tax	19.61	-	-

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

Purchases from Convenience Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date		Vendor	Amount
Tues.	10/24/17	Meskwaki Travel Plaza Tama IA	43.35
Wed.	10/25/17	Phillips 66 South Gate Ames IA	14.52
Wed.	10/25/17	Git n Go Marshalltown	6.39
Thurs.	11/16/17	Kardes Convenience Store Monticello, IA	3.45
Sun.	11/19/17	Kardes Convenience Store Monticello, IA	3.45
Thurs.	12/21/17	BP Karde's Monticello, IA	3.17
Thurs.	12/28/17	BP Travel Anamosa	9.79
Thurs.	12/28/17	Kardes Convenience Store Monticello, IA	11.29
Sat.	01/06/18	Caseys Gen Store Monticello, IA	17.17
Tues.	01/30/18	Caseys Gen Store Monticello, IA	93.56
Tues.	01/30/18	Kardes Convenience Store Monticello, IA	1.66
Thurs.	02/01/18	BP Karde's Monticello, IA	6.90
Wed.	02/07/18	BP Travel Anamosa	51.63
Sat.	02/17/18	BP Travel Anamosa	18.01
Wed.	02/28/18	Casey Wyoming, Ia	9.66
Fri.	03/02/18	Kardes Convenience Store Monticello, IA	1.66

Descriptiion Per Support	Improper	Unsupported	Reasonable
Popcorn, Fountain Drink, 93 ISU Squeeze Bottle, ISU Sunglasses, Advil, Tax \$2.06	43.35	-	-
Ice Cream	7.98	-	-
3 sprites and deposit	6.12	-	-
Tax	0.42	-	-
<i>2 non tax items; No details on receipt</i>	-	6.39	-
<i>No supporting documentation</i>	-	3.45	-
<i>No supporting documentation</i>	-	3.45	-
<i>No supporting documentation</i>	3.17	-	-
Travel Director: Food Item (<i>Receipt cut off half</i>)	9.79	-	-
<i>No supporting documentation</i>	-	11.29	-
<i>No supporting documentation</i>	-	17.17	-
<i>No supporting documentation</i>	-	93.56	-
<i>No supporting documentation</i>	-	1.66	-
<i>No supporting documentation</i>	6.90	-	-
Annie Project: Red Bull and deposit	3.44	-	-
Life Water	1.99	-	-
Deli	-	-	42.96
Tax	-	-	3.24
<i>No supporting documentation</i>	-	18.01	-
<i>No supporting documentation</i>	-	9.66	-
<i>No supporting documentation</i>	-	1.66	-

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

Purchases from Convenience Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date		Vendor	Amount
Fri.	03/09/18	Kardes Convenience Store Monticello, IA	4.87
Thurs.	04/05/18	Casey's Anamosa	16.06
Fri.	04/06/18	BP Anamosa	5.61
Sun.	04/08/18	Kum & Go Coralville	3.97
Thurs.	04/12/18	Caseys Anamosa	11.97
Sat.	04/14/18	Casey's Anamosa	18.27
Fri.	04/27/18	BP Anamosa	7.81
Sat.	04/28/18	BP Anamosa	16.94
Wed.	05/02/18	BP Monticello	13.51
Thurs.	05/03/18	Casey's Anamosa	7.52
Thurs.	05/03/18	Sund Stop LLC Olin	11.11

Descritption Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	4.87	-
<i>No supporting documentation</i>	16.06	-	-
Travel: 16 oz coffee	1.39	-	-
deli	1.99	-	-
life wtr	1.99	-	-
tax	0.24	-	-
<i>No supporting documentation</i>	-	3.97	-
Olin Travel: veggie straw	2.39	-	-
aged Italian	4.49	-	-
water	2.19	-	-
coffee	1.59	-	-
donut	0.89	-	-
tax	0.42	-	-
Rubix: Strawberry yogurt	3.29	-	-
donuts	-	7.49	-
donuts	-	7.49	-
Travel: Deli, 20 oz coffee, AE skim milk, Life wtr, tax	7.81	-	-
Travel: Coke Cherry, Mountain Dew, Pizza Roll, Deli, Mini 1-Top, 24 oz coffee tax 1.10	16.94	-	-
Meeting expense: Strawbeery Milkshake, Real Pina Colda,	13.51	-	-
Staff meal: Brisk	1.49	-	-
Pizza	2.40	-	-
Water	2.19	-	-
Pop	1.09	-	-
Tax	0.35	-	-
Meeting Expense: real Pina Colada	3.29	-	-
Planters	0.69	-	-
Real Strawberry M	3.29	-	-

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

Purchases from Convenience Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date			Vendor
			Amount
Sat.	05/05/18	Casey Anamosa	8.83
Sat.	05/05/18	BP Anamosa	31.35
Sun.	05/06/18	BP Anamosa	10.43
Fri.	05/11/18	BP Anamosa	16.39
Fri.	05/11/18	Casey Anamosa	3.83
Tues.	05/15/18	Casey Anamosa	3.83
Wed.	05/30/18	Sundstop LLC Olin, IA	3.96
Mon.	06/11/18	Kardes Convenience Store Monticello	39.43
Mon.	06/11/18	Kardes Convenience Store Monticello	34.16
Wed.	06/27/18	BP Anamosa Travel	12.27
Thurs.	06/28/18	Caseys Gen Store Monticello, IA	7.42
Sat.	06/30/18	BP Anamosa Travel	13.63
Sun.	07/01/18	Caseys Gen Store Monticello	5.00
Wed.	07/04/18	Caseys Gen Store Anamosa	6.91

Description Per Support	Improper	Unsupported	Reasonable
Cheeseburger	3.58	-	-
Tax	0.26	-	-
Staff meal: Pop, donut, Apple Juice, Cheese, Pizza	8.83	-	-
<i>No supporting documentation</i>	31.35	-	-
Staff meal: Deli, Ocean Spray, Milk, Gatorade, Pizza	10.43	-	-
Meeting expense: 7 Deli	13.93	-	-
Coffee	1.39	-	-
Tax	1.07	-	-
Staff meal: pizza slice	2.59	-	-
fountain pop	0.99	-	-
tax	0.25	-	-
Staff meal: pizza slice	2.59	-	-
fountain pop	0.99	-	-
tax	0.25	-	-
<i>No supporting documentation</i>	-	3.96	-
Shooting Sports: 14.61 gals @ 2.69	39.43	-	-
<i>No supporting documentation</i>	34.16	-	-
<i>No supporting documentation</i>	12.27	-	-
<i>No supporting documentation</i>	7.42	-	-
<i>No supporting documentation</i>	13.63	-	-
<i>No supporting documentation</i>	5.00	-	-
<i>No supporting documentation</i>	6.91	-	-

Purchases from Convenience Stores
For the Period October 1, 2016 through September 30, 2020

Transaction Date		Vendor	Amount
Thurs.	07/05/18	BP Kardes Monticello	9.27
Fri.	07/06/18	BP Karde's Monticello, IA	2.50
Fri.	07/13/18	BP Kardes Monticello	11.43
Thurs.	07/26/18	BP Anamosa Travel	5.11
Tues.	07/31/18	Git N Go Clive	9.68
Fri.	08/03/18	Caseys Gen Store Anamosa	14.17
Thurs.	08/09/18	Caseys Gen Store Anamosa	100.95
Thurs.	08/09/18	Caseys Gen Store Monticello, IA	56.02
Wed.	08/22/18	Kardes Convenience Store Monticello, IA	53.67
Thurs.	09/27/18	Kwik Star Marion	12.04
Wed.	10/17/18	BP#9778713KARDES 151 MONTICELLO IA	9.68
Thurs.	11/08/18	BP#6SO6265ANAMOSA TRAVEL ANAMOSA IA	42.89
Mon.	11/19/18	CASEYS GEN STORE 1889 MONTICELLO IA	59.88

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	9.27	-	-
<i>No supporting documentation</i>	2.50	-	-
<i>No supporting documentation</i>	11.43	-	-
<i>No supporting documentation</i>	5.11	-	-
<i>No supporting documentation</i>	-	9.68	-
<i>No supporting documentation</i>	14.17	-	-
<i>No supporting documentation</i>	100.95	-	-
<i>No supporting documentation</i>	56.02	-	-
<i>No supporting documentation</i>	53.67	-	-
<i>No supporting documentation</i>	-	12.04	-
Roast Beef Dunker	5.99	-	-
Ruffles Ched SC 2.925 oz	1.89	-	-
Fountain 22 oz	1.29	-	-
Tax	0.51	-	-
DELI	-	35.80	-
BRKF PIZZA SLICE	2.29	-	-
BODY ARM BLKBRY	1.99	-	-
SALES TAX	-	2.81	-
Lg Taco Pizza	-	13.99	-
Lg Pepperoni Pizza	-	11.99	-
Lg Chickien Bacon	-	15.99	-
Gluten Free Crust Ve	-	13.98	-
State Tax	-	3.35	-
Local Tax	-	0.58	-

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

Purchases from Convenience Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

	Transaction Date	Vendor	Amount
Fri.	12/14/18	BP#6506265ANAM05A TRAVEL ANAMOSA IA	9.19
Sat.	12/22/18	CASEYS GEN STORE 1889 MONTICELLO IA	71.38
Tues.	01/15/19	CASEYS GEN STORE 1889 MONTICELLO IA	72.44
Wed.	02/13/19	BP#9778713KARDE'S 151 MONTICELLO IA	15.28
Tues.	06/11/19	BP#977871 3KARDE'S 151 MONTICELLO IA	19.77
Tues.	06/11/19	CASEYS GEN STORE 1669 MONTICELLO IA	9.39
Wed.	07/10/19	CASEYS GEN STORE 2690 ANAMOSA IA	15.54

Descritption Per Support	Improper	Unsupported	Reasonable
CANADA DRY GINGER	2.19	-	-
POP SINGLE	0.05	-	-
PLANTER TUBE CAS	1.89	-	-
MINI I-TOP	4.59	-	-
SALES TAX	0.47	-	-
POWER XL 8FT TYPE US	9.99	-	-
POWER XL 8FT TYPE US	9.99	-	-
CASEYS CONGRATS GIFT CARD	10.00	-	-
CASEYS CONGRATS GIFT CARD	10.00	-	-
CASEYS CONGRATS GIFT CARD	10.00	-	-
CASEYS CONGRATS GIFT CARD	10.00	-	-
CASEYS CONGRATS GIFT CARD	10.00	-	-
STATE TAX	1.20	-	-
LOCAL/CITY TAX	0.20	-	-
<i>Receipt is not legible</i>	-	72.44	-
GF LG 1TOP	12.99	-	-
FOUNTAIN 22OZ	1.29	-	-
SALES TAX	1.00	-	-
<i>No supporting documentation</i>	19.77	-	-
<i>No supporting documentation</i>	9.39	-	-
20OZ COFFEE	1.59	-	-
LIFEWATER SPORT CAP	1.99	-	-
DONUTS HALF DOZEN	4.49	-	-
CONVECTION DONUT	0.99	-	-
CONVECTION DONUT	0.99	-	-
HOMEADE BLUEBERR M	1.79	-	-
HOMEADE CHOCOLATE C	1.79	-	-
HOMEADE CHOCOLATE C	1.79	-	-
STATE TAX	0.10	-	-
LOCAL CITY TAX	0.02	-	-

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

Purchases from Convenience Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

	Transaction Date	Vendor	Amount
Sat.	07/13/19	CASEYS GEN STORE 2690 ANAMOSA IA	10.67
Mon.	07/15/19	BP#660626SANAMOSA TRAWL ANAMOSA IA	53.68
Sun.	07/21/19	BP#9778713KARDE'S 151 MONTICELLO IA	8.20
Wed.	07/24/19	CASEYS GEN STORE 2690 ANAMOSA IA	46.32
Wed.	07/24/19	CASEYS GEN STORE 2690 ANAMOSA IA	9.76
Mon.	07/29/19	CASEYS GEN STORE 2690 ANAMOSA IA	39.20
Wed.	08/07/19	CASEYS SEN STORE 2690 ANAMOSA IA	115.57
Fri.	08/09/19	BP#9778713KARDES 151 MONTICELLO IA	6.47
Tues.	09/10/19	BP#9328246THE MILL BP HOLLAND IA	3.30
Tues.	09/17/19	CASEYS GEN STORE 2989 MECHANICSVILL IA	3.83
Fri.	11/01/19	BP#9778713FRDE'S 151 MONTICELLO IA	41.53

Description Per Support	Improper	Unsupported	Reasonable
DONUT	0.99	-	-
ARCTIC GLACIER 20LB	-	5.69	-
CASEYS 24PK	-	3.99	-
16OZ COFFEE	1.39	-	-
FRESH DONUTS	1.09	-	-
DELI	-	-	47.76
TAX	-	-	3.44
BEST MAID BUTTER CRISP	1.79	-	-
TOSTITOS SCOOPS 10OZ	4.29	-	-
LIFEWATER	1.99	-	-
TAX	0.13	-	-
<i>No supporting documentation</i>	46.32	-	-
<i>No supporting documentation</i>	9.76	-	-
<i>No supporting documentation</i>	39.20	-	-
<i>No supporting documentation</i>	115.57	-	-
<i>No supporting documentation</i>	6.47	-	-
<i>No supporting documentation</i>	-	3.30	-
<i>No Supporting documentation</i>	-	3.83	-
GF LG 1TOP	12.99	-	-
CELLET CAR CHARGER IPHON	19.99	-	-
OCEAN SPRAY CRAN GRAPE 1	1.89	-	-
PEPSI THROWBACK 20 OZ.	1.99	-	-
.05 DEPOSIT	0.05	-	-
A W ROOT BEER 20 OZ.	1.99	-	-
.05 DEPOSIT	0.05	-	-
TAX	2.58	-	-

Purchases from Convenience Stores
For the Period October 1, 2016 through September 30, 2020

Transaction Date		Vendor	Amount
Fri.	11/15/19	BP#9778713KARDE'S 151 MONTICELLO IA	35.37
Tues.	12/24/19	CASEYS GEN STORE 2811 SPRINGVILLE IA	104.25
Wed.	01/08/20	BP#9778713KARDES 151 MONTICELLO IA	12.36
Fri.	01/10/20	BP#9778713KAROE5 151 MONTICELLO IA	31.32
Tues.	01/14/20	CASEYS GEN STORE 1126 WYOMING IA	5.07
Wed.	02/19/20	STANWOOD PETRO MART STAN WOOD IA	44.76
Fri.	02/28/20	BP#9778713KARDE'S 151 MONTICELLO IA	31.01
Sat.	03/07/20	CASEYS GEN STORE 2653 TOLEDO IA	32.34
Sun.	03/08/20	PHILLIPS 66- GATEWAYEXPR AMES IA	5.15
Mon.	03/30/20	GIGGLE JUICE LIQUOR STATI ANAMOSA IA	26.36

Description Per Support	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	35.37	-	-
Jose Cuervo Gold 50m	2.69	-	-
Wine/Hard Liq Deposi	0.05	-	-
Dr McGillicuddys Sho	1.19	-	-
Wine/Hard Liq Deposi	0.05	-	-
Caseys Gift Card Var	20.00	-	-
Caseys Gift Card Var	20.00	-	-
Caseys Gift Card Var	20.00	-	-
Caseys Gift Card Var	20.00	-	-
Caseys Gift Card Var	20.00	-	-
Tax	0.23	-	-
Tax	0.04	-	-
<i>No supporting documentation</i>	12.36	-	-
<i>No supporting documentation</i>	31.32	-	-
<i>No Supporting documentation</i>	-	5.07	-
<i>No supporting documentation</i>	-	44.76	-
<i>No supporting documentation</i>	31.01	-	-
<i>No supporting documentation</i>	-	32.34	-
Picket Chocolate	-	1.99	-
Picket Chocolate	-	1.99	-
24oz Refill	-	1.09	-
Tax	-	0.08	-
COCKTAI JOSE MANGO MARGR 1.75ML	18.99	-	-
BOTTLE DEPOSIT	0.05	-	-
DOTS SOUTHWESTER PRETZEL 16OZ	5.99	-	-
TAX	1.33	-	-

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

Purchases from Convenience Stores
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date			Vendor	Amount
Fri.	04/24/20	BP#9778713	KARDE'S 151 MONTICELLO IA	31.01
Thurs.	05/28/20	KWIK STAR 10000010082	MARION IA	15.52
Wed.	06/03/20	KWIK STAR 10000010082	MARION IA	10.11
Mon.	07/06/20	BP#9771262	KW1K STOP BP PEOSTA IA	10.57
Fri.	08/21/20	CASEYS GEN STORE 2690	ANAMOSA IA	18.90
Total				<u>\$ 2,718.38</u>

NOTE: Auditor's notations are in italics.

Descritption Per Support	Improper	Unsupported	Reasonable
GF LG 1 TOP	12.99	-	-
GF LG SPECIALTY	15.99	-	-
TAX	2.03	-	-
KBS ROLL CINNAMON FROST	9.98	-	-
HB COFF CAPP 16OZ	1.39	-	-
KC FC SANDWICH CHK CRAN	3.79	-	-
TAX	0.36	-	-
<i>No supporting documentation</i>	10.11	-	-
<i>No supporting documentation</i>	10.57	-	-
1 Half Doz Premium B	7.99	-	-
1 Best Made Thick Mars	1.50	-	-
1 Best Made Thick M&M	1.50	-	-
1 Best Maid Peanut But	1.50	-	-
1 Best Maid Peanut But	1.50	-	-
1 Half Doz Cookies	4.49	-	-
State Tax	0.36	-	-
Local Tax	0.06	-	-
	\$ 1,426.93	1,194.05	97.40

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

Improper Purchases from Digital Services
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
08/02/19	Kindle Svcs*MA5DP2BX2 866-321-8851 WA	\$ 4.27
08/07/19	Prime Video*MA7D11K02 888-802-3080 WA	4.27
08/23/19	Prime Video*MO9AK2GG2 888-802-3080 WA	3.20
08/23/19	Prime Video*MO9CZ1OE0 888-802-3080WA	4.27
08/24/19	Kindle SvcsMO5W19XX2 866-321-8851 WA	8.55
09/07/19	Kindle Svcs*MO6UN5BAO 866-321-8651 WA	13.90
11/11/19	Prime Video*L88PLO1 13 888-802-3080 WA	5.34
12/18/19	Prime Video*SK91NO1N3 888-802-3080 WA	4.27
12/20/19	Prime Video*3X6ZS9R73 888-802-3080 WA	6.41
12/24/19	Prime Video*NX9M94EU3888-802-3080 WA	3.20
12/25/19	Prime Video*S71 7M6AR3 888-802-3080 WA	4.27
12/29/19	Prime Video*YR4A67P33 888-802-3080 WA	3.20
01/10/20	Prime Video*NG2UQ84F3 888-602-3080 WA	4.27
01/25/20	Prime Video*8D8K15PY3 888-802-3080 WA	6.41
01/25/20	Prime Video*fJH9E938N3 888-802-3080 WA	4.27
01/25/20	Prime Video*6B9N274L3 888-802-3080 WA	6.41
01/25/20	Prime Video*EO6J31 3D3 888-802-3080 WA	4.27
01/25/20	Prime Video*MN8ZQ5RK3 888-802-3080 WA	6.41
01/25/20	Prime Video*O969239T3 888-802-3080 WA	5.34
01/25/20	Prime Video*UX2SU16H3 888-802-3080 WA	3.20
01/26/20	Prime Video*8062Q3LG3 888-802-3080 WA	6.41
02/01/20	Prime Video*737V21 M03 888-802-3080 WA	4.27
02/16/20	Kindle SvcstOB2NZ2AJ3 866-321-8851 WA	7.48
02/19/20	Prime Video*WT2GR8GJ3 888-802-3080 WA	4.27
02/24/20	Prime Video*MP8G1 1CC2 888-802-3080 WA	4.27
03/22/20	Prime Video*3P0S57K23 888-802-3080 WA	8.55
04/11/20	Prime Video*736CE09W3 888-802-3080 WA	5.34

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

Improper Purchases from Digital Services
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Vendor	Amount
04/12/20	Prime Video*OW4QSOD33 888-802-3080 WA	6.41
04/17/20	Kindle Svcs'MG8HHIOOI 886-321-8851 WA	14.97
05/16/20	Prime Video*MC1BR22H2888-802-3080 WA	3.20
06/06/20	Prime Video*MYSOTOHKI 888-802-3080 WA	6.41
06/13/20	Prime Video*MY6IJ6KL2 888-802-3080 WA	3.20
06/14/20	Prime Video*WY7P42WOO 888-802-3080 WA	4.27
06/14/20	Prime Video*WY5E93KT28B8-802-3080 WA	5.34
06/30/20	Prime Video*MS52XOR6O 868-802-3080 WA	5.34
09/05/20	Prime Video*4D4AZ2GB3 888-802-3080 WA	3.20
Total		<u>\$ 198.66</u>

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
02/03/17	Stuff Etc, CedarRapids, IA	\$ 21.91
03/02/17	Harvard Busns Rev.com	99.00
03/02/17	Harvard Busns Rev.com	99.00
03/03/17	Staples Cedar Rapids, IA	86.70
03/03/17	Staples Cedar Rapids, IA	105.75
03/03/17	Staples Cedar Rapids, IA	5.87
04/24/17	FranklinCoveyProducts.com	73.44
04/25/17	Amz Poster my Wall	4.99
05/05/17	Officemax/Office depot Cedar Rapids, IA	131.36
05/08/17	ROK7 FL	39.99
05/11/17	UPWorkescrow.com	25.69
05/11/17	UPWorkescrow.com	2.06
05/11/17	UPWorkescrow.com	7.94
05/15/17	UPWorkescrow.com	7.94
05/15/17	UPWorkescrow.com	2.06
05/17/17	Facebk 7AJ77DJLP2 650-5434800 CA	50.02

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	\$ 21.91	-	-
<i>No supporting documentation</i>	-	99.00	-
<i>No supporting documentation</i>	-	99.00	-
<i>No supporting documentation</i>	-	86.70	-
<i>No supporting documentation</i>	-	105.75	-
<i>No supporting documentation</i>	-	5.87	-
<i>No supporting documentation</i>	-	73.44	-
<i>No supporting documentation</i>	-	4.99	-
Office Equipment: Card Holder	-	-	6.99
Go Cakes	4.00	-	-
Go Cakes	2.00	-	-
Lead	-	-	3.19
Pencil	-	-	6.99
Monitor	-	-	99.99
Tax	-	-	8.20
<i>No supporting documentation</i>	39.99	-	-
<i>No supporting documentation</i>	25.69	-	-
<i>No supporting documentation</i>	2.06	-	-
<i>No supporting documentation</i>	7.94	-	-
<i>No supporting documentation</i>	7.94	-	-
<i>No supporting documentation</i>	2.06	-	-
<i>No supporting documentation</i>	-	50.02	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
06/18/17	VF Outlet Williamsburg, IA	60.98
06/19/17	Ramada Williamsburg, IA	10.00
06/20/17	Ramada Williamsburg, IA	101.92
06/21/17	ROK7 FL	(39.99)
06/28/17	Remakable 8778877615 NO	479.00
06/30/17	JHUP Journals 410-516-6938 MD (<i>John Hopkins University Press</i>)	30.00
07/02/17	Facebk 7AJ77DJLP2 650-5434800 CA	5.00
07/05/17	Bargain Dept 8666481640 1866481840 GB	46.85
07/05/17	Bargain Club 18778854114 GB	9.90
07/06/17	ROK7 FL	39.99
07/14/17	Remakable 8778877615 NO	(479.00)
07/14/17	Spahn & Rose Monticello, IA	61.47
07/28/17	Robins Bamboo/Tens Units 224-715-2878 FL	172.60
08/02/17	SHUTTERFLY 800-986-1065 CA	240.53
08/04/17	Radteeth 18558844797 GB	8.95
08/11/17	Homedepot.com	71.44
08/11/17	Kerps Service Center Monticello, IA	69.45

Description per supporting documentation	Improper	Unsupported	Reasonable
Active Nut Charcoal XL	10.00	-	-
Active Nut Blue 2X	12.00	-	-
Tops Lee	20.00	-	-
Shorts	14.99	-	-
Tax	3.99	-	-
<i>No supporting documentation</i>	10.00	-	-
<i>No supporting documentation</i>	101.92	-	-
<i>No supporting documentation</i>	(39.99)	-	-
<i>No supporting documentation</i>	479.00	-	-
<i>No info on receipt</i>	-	30.00	-
<i>No supporting documentation</i>	-	5.00	-
<i>No supporting documentation</i>	-	46.85	-
<i>No supporting documentation</i>	-	9.90	-
<i>No supporting documentation</i>	39.99	-	-
Dispute Charge	(479.00)	-	-
<i>No supporting documentation</i>	-	61.47	-
<i>No supporting documentation</i>	172.60	-	-
<i>No supporting documentation</i>	-	240.53	-
<i>No supporting documentation</i>	-	8.95	-
<i>No supporting documentation</i>	-	71.44	-
<i>No supporting documentation (automotive center)</i>	69.45	-	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
08/11/17	Kerps Service Center Monticello, IA	175.16
08/20/17	Spahn & Rose Monticello, IA	44.78
08/21/17	Lindale Crossing Cedar Rapids, IA	23.80
08/24/17	Kerps Service Center Monticello, IA	22.42
08/24/17	Kerps Service Center Monticello, IA	222.51
08/31/17	Productive Flourish.com	39.00
09/01/17	Facebk 7AJ77DJLP2 650-5434800 CA	32.30
09/04/17	Radteeth 18558844797 GB	8.95
09/07/17	Hartig Drug Monticello, IA	39.58
09/24/17	SHUTTERFLY 800-986-1065 CA	39.68
09/27/17	Naeir Inc.org	59.00
10/26/17	Hotel Ebates.com	119.95
10/27/17	Stuff Etc Cedar Rapids	2.14
11/03/17	Acco Brands Direct.com	45.87
11/15/17	Paypal *Farhmer Inc	47.12
11/21/17	Vista Print .com	5.00
12/05/17	NSG*Gaeleton Gloves	43.04
12/06/17	Vista Print .com	139.99
12/07/17	McNeill Hardware Monticello, IA	18.35
12/09/17	Lindale Crossing Cedar Rapids	20.68

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation (automotive center)</i>	175.16	-	-
<i>No supporting documentation</i>	-	44.78	-
<i>No supporting documentation</i>	23.80	-	-
<i>No supporting documentation</i>	22.42	-	-
<i>No supporting documentation</i>	222.51	-	-
<i>No supporting documentation</i>	-	39.00	-
<i>No supporting documentation</i>	-	32.30	-
<i>No supporting documentation</i>	-	8.95	-
<i>No supporting documentation</i>	39.58	-	-
3 Luggage Tags, Reusable Shopping Bag Work Bag, Tax \$1.72	39.68	-	-
<i>No supporting documentation</i>	-	59.00	-
<i>No supporting documentation</i>	-	119.95	-
<i>No supporting documentation</i>	2.14	-	-
<i>No supporting documentation</i>	-	45.87	-
<i>No supporting documentation</i>	-	47.12	-
<i>No supporting documentation</i>	-	5.00	-
<i>No supporting documentation</i>	-	43.04	-
<i>No supporting documentation</i>	-	139.99	-
<i>No supporting documentation</i>	-	18.35	-
<i>No supporting documentation</i>	20.68	-	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
12/12/17	McNeill Hardware Monticello, IA	3.50
12/13/17	Shopko Monticello IA	39.15
01/04/18	The Webstaurant Store 717-392-7472 PA	24.42
01/12/18	The Webstaurant Store 717-392-7472 PA	66.40
01/29/18	USBorne Books and More.com	94.05
02/23/18	IN We Run LLC Cedar Rapids IA	128.40
03/01/18	Hamilton's Funeral Home West Des Moines, IA	34.97
03/04/18	SP* NY Shirt Company HTTPSNEWYORKS MN	35.73
03/04/18	Paypal US Cool Prints	32.44
03/14/18	Vista Print .com	4.50
03/29/18	OTC Brands Inc 800-2280475 NE	49.90
04/08/18	Scheel's Iowa City Coralville IA	66.74
04/15/18	Paypal*UnitedCamps	774.56
04/18/18	SHUTTERFLY 800-986-1065 CA	20.19
05/02/18	McNeill Hardware Monticello, IA	5.25
05/02/18	SHUTTERFLY 800-986-1065 CA	17.37

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	3.50	-
Non Fee Families: 10 Jumbo Bags	-	-	34.90
Tea	1.69	-	-
Tax	-	-	2.56
<i>No supporting documentation</i>	-	24.42	-
<i>No supporting documentation</i>	-	66.40	-
Books for Education	-	94.05	-
Saucony Tennis Shoes Size 8.5	128.40	-	-
<i>No supporting documentation</i>	34.97	-	-
<i>No supporting documentation</i>	35.73	-	-
<i>No supporting documentation</i>	32.44	-	-
<i>No supporting documentation</i>	-	4.50	-
CYO Spring Bugs Windsock	25.94	-	-
Metal Cattail Birdfeeder Yardstakes	13.97	-	-
shipping	9.99	-	-
Drop black socks	4.99	-	-
Endeavor Tab M/Volt	3.99	-	-
Guard Chllnge 2.0	15.99	-	-
GX Pack XL/Sea coral	19.99	-	-
In the Field ISU XL Black	18.00	-	-
Tax	3.78	-	-
<i>No supporting documentation</i>	-	774.56	-
<i>No supporting documentation</i>	-	20.19	-
<i>No supporting documentation</i>	-	5.25	-
<i>No supporting documentation</i>	-	17.37	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
05/06/18	Scheel's Iowa City Coralville IA	44.49
05/09/18	OTC Brands Inc 800-2280475 NE	75.95
05/13/18	OfficeMax/Depot Cedar Rapids, IA	142.29
05/14/18	Inkhead 800-5540127 GA	253.99
05/16/18	Legacy Lanes Monticello, IA	23.08
05/23/18	Barnes and Noble Cedar Rapids IA	162.10
05/23/18	McNeill Hardware Monticello, IA	40.25
05/30/18	OfficeMaxDepot Cedar Rapids	34.14
05/31/18	Facebk 7AJ77DJLP2 650-5434800 CA	15.00
05/31/18	McNeill Hardware Monticello, IA	13.69
06/02/18	Barnes & Noble Cedar Rapids	39.48
06/08/18	VISTAPR*VistaPrint.com	58.99

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	44.49	-
<i>No supporting documentation</i>	-	75.95	-
<i>No supporting documentation</i>	-	142.29	-
Summer Discovery	-	253.99	-
<i>No supporting documentation (bowling alley)</i>	23.08	-	-
Staff Development: 6 - Wreck This Journal Everywhere	-	54.00	-
3 Wreck This Journal Now in Color	-	43.20	-
I am Peace: A Book of Mindfulness	-	13.45	-
<i>Illegible</i>	-	15.29	-
Here for a Reason	-	16.19	-
Myself lap board book	-	10.79	-
Tax	-	9.18	-
<i>No supporting documentation</i>	-	40.25	-
2 dvr 10pk	-	21.98	-
notes extreme	-	4.99	-
port ppr 2pk	-	0.45	-
port 2pk 3prg	-	0.15	-
port 2pk 3prg	-	0.15	-
port, 2pkt, 3prg	-	0.45	-
port ppr 2pkt	-	0.45	-
port ppr 2pkt	-	0.30	-
folder 4 pocket	-	2.99	-
tax	-	2.23	-
<i>No supporting documentation</i>	-	15.00	-
<i>No supporting documentation</i>	-	13.69	-
Office Dev: Wreck This Journal Everywhere	-	9.00	-
Wreck This Journal Now in Color	-	14.40	-
Mess: The Manual of Accidents and Mistakes	-	13.50	-
Tax	-	2.58	-
<i>No supporting documentation</i>	-	58.99	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
06/15/18	In Pocket Plus LLC.com	197.55
06/16/18	ISU Bookstore Ames	73.01
06/17/18	Audible adlb.co/bill	14.95
06/21/18	Positive Performance HTTPWWW.POSI WA	17.00
06/21/18	Positive Performance HTTPWWW.POSI WA	9.00
06/25/18	PayPal*4throws	87.99
06/26/18	Facebk 7AJ77DJLP2 650-5434800 CA	0.67
06/26/18	SHUTTERFLY 800-986-1065 CA	16.18
06/27/18	Credit Voucher Shutterfly	(7.49)
06/27/18	ISU Bookstore Ames, IA	107.99
06/29/18	LWCC Williamsburg	36.31
06/30/18	Facebk 7AJ77DJLP2 650-5434800 CA	3.86
07/01/18	Hartig Drug Monticello, IA	6.29
07/04/18	National Auction Supply PA	52.50
07/06/18	Campbell Supply Co Cedar Rapids, IA	395.26
07/07/18	Books A Million Ames	54.55
07/07/18	Campustown Spirit Ames	7.48

Description per supporting documentation	Improper	Unsupported	Reasonable
9 Medium Long (7") Pockets (4.25 in. x 7 in). Red	-	197.55	-
3 Mint tins	12.00	-	-
Student Academic P	6.99	-	-
5 Lip Balms I-State	15.00	-	-
I-State Phone Wall	3.98	-	-
2 Avanti Fathers Day	7.58	-	-
2 SSTS HTHR CHR	16.00	-	-
ISU Mech Pencil	5.97	-	-
ISU RSVP Pen	5.49	-	-
<i>No supporting documentation</i>	-	14.95	-
<i>No supporting documentation</i>	17.00	-	-
A Coaches Guide to Achieving Great Practices	9.00	-	-
<i>No supporting documentation</i>	87.99	-	-
<i>No supporting documentation</i>	-	0.67	-
<i>No supporting documentation</i>	-	16.18	-
<i>No supporting documentation</i>	-	(7.49)	-
<i>No supporting documentation</i>	-	107.99	-
<i>No supporting documentation (Lee Wrangler Clearance Center)</i>	36.31	-	-
<i>No supporting documentation</i>	-	3.86	-
<i>No supporting documentation</i>	6.29	-	-
<i>No supporting documentation</i>	52.50	-	-
<i>No supporting documentation</i>	-	395.26	-
<i>No supporting documentation</i>	-	54.55	-
<i>No supporting documentation</i>	7.48	-	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
07/07/18	In*Dogtown university Ames	20.28
07/11/18	Barnes & Noble Cedar Rapids	104.83
07/13/18	Hyatt Regency Columbus OH	316.08
07/14/18	Menards Marion	103.63
07/15/18	Hartig Drug Monticello, IA	5.66
07/16/18	Priceline*Hotel Rooms	151.20
07/17/18	Audible adlb.co/bill	14.95
07/18/18	Spahn & Rose YD 37 Monticello, IA	63.46
07/21/18	SQ*MyMassagePill Nashville TN	80.00
07/21/18	SQ*Robins Yeti/Monticello	102.76
07/22/18	SQ*Westmoreland co Monticello	8.00
07/26/18	VISTAPR*VistaPrint.com	75.54
07/29/18	SQ*Fine Designs Gr Des Moines	90.10
07/29/18	SQ*Fine Designs Gr Des Moines	8.48
07/31/18	Facebk 7AJ77DJLP2 650-5434800 CA	12.14
07/31/18	SQ*Fine Designs Gr Grimes	26.50
08/08/18	Yes Fit HTTPSYES.FIT FL	23.00
08/08/18	Yes Fit HTTPSYES.FIT FL	25.00
08/09/18	Yes FIT HTTPSYES.FIT, FL	15.00

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	20.28	-	-
<i>No supporting documentation</i>	-	104.83	-
<i>No supporting documentation</i>	316.08	-	-
<i>No supporting documentation</i>	-	103.63	-
<i>Per internet search, vendor provides pharmacy services.</i>	5.66	-	-
<i>No supporting documentation</i>	151.20	-	-
<i>No supporting documentation</i>	-	14.95	-
<i>No supporting documentation</i>	-	63.46	-
<i>No supporting documentation (Massage Pillow, TN)</i>	80.00	-	-
<i>No supporting documentation</i>	102.76	-	-
<i>No supporting documentation</i>	8.00	-	-
<i>No supporting documentation</i>	-	75.54	-
<i>No supporting documentation</i>	-	90.10	-
<i>No supporting documentation</i>	-	8.48	-
<i>No supporting documentation</i>	-	12.14	-
<i>No supporting documentation</i>	-	26.50	-
<i>No supporting documentation (Vendor provides digital fitness services)</i>	23.00	-	-
<i>No supporting documentation (Vendor provides digital fitness services)</i>	25.00	-	-
<i>No supporting documentation (Vendor provides digital fitness services)</i>	15.00	-	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
08/09/18	Yes FIT HTTPSYES.FIT, FL	23.00
08/14/18	GETMEREREGISTERED.COM	80.87
08/15/18	Agex Bookstore 979-862-2245 TX	16.85
08/16/18	Culver's Garden C Marion	48.05
08/16/18	Start Planner STARTPLANNER. GA	68.99
08/17/18	Amz*Pura Vida Bracel	19.20
08/28/18	SHUTTERFLY 800-986-1065 CA	25.49
08/30/18	Samsungelectronics	1.06
08/30/18	Yes Fit HTTPSYES.FIT FL	25.00
09/05/18	Iowa Sports Foundation 888-7776881 IA	40.00
09/06/18	SHUTTERFLY 800-986-1065 CA	13.27
09/06/18	SP * Emilyley.com	56.00
09/07/18	SHUTTERFLY 800-986-1065 CA	25.78
09/10/18	Yes Fit HTTPSYES.FIT FL	12.00
09/10/18	Yes Fit HTTPSYES.FIT FL	22.00
09/11/18	ISU Parking Division	5.00
09/11/18	NextVacay Travel Deals HTTPSNEXTVACA GA	25.00
09/12/18	SHUTTERFLY 800-986-1065 CA	8.17

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation (Vendor provides digital fitness services)</i>	23.00	-	-
<i>No supporting documentation</i>	-	80.87	-
<i>No supporting documentation</i>	-	16.85	-
<i>No supporting documentation</i>	-	48.05	-
<i>No supporting documentation</i>	-	68.99	-
<i>No supporting documentation (Bracelet vendor)</i>	19.20	-	-
<i>No supporting documentation</i>	-	25.49	-
<i>No supporting documentation</i>	1.06	-	-
<i>No supporting documentation (Vendor provides digital fitness services)</i>	25.00	-	-
<i>No supporting documentation</i>	-	40.00	-
<i>No supporting documentation</i>	-	13.27	-
<i>No supporting documentation</i>	-	56.00	-
<i>No supporting documentation</i>	-	25.78	-
<i>No supporting documentation (Vendor provides digital fitness services)</i>	12.00	-	-
<i>No supporting documentation (Vendor provides digital fitness services)</i>	22.00	-	-
<i>No supporting documentation</i>	-	5.00	-
<i>No supporting documentation</i>	25.00	-	-
<i>No supporting documentation</i>	-	8.17	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
09/13/18	MYWORDSEARCH.COM	6.00
09/17/18	Barnes & Noble Cedar Rapids	79.34
09/21/18	Barnes & Noble Cedar Rapids	25.17
09/21/18	VISTAPR*VistaPrint.com	168.54
09/27/18	VISTAPR*VistaPrint.com	56.99
09/30/18	SAMSUNGELECTRONICS WWW.SUMSUNG.C NJ	1.06
10/26/18	DRIMAD DATA GMBH elements.Info MN	89.99
10/26/18	Oculus 650-5434800 CA	399.00
10/27/18	COTTON GALLERY-PRODUCTION 3193778747 IA	121.00
10/29/18	OTC BRANDS, INC. 800-2280475 NE	45.15
10/30/18	SAMSUNGELECTRONICS WWWSAMSUNG.C NJ	0.99
11/12/18	TWICETHESPEEDCOM RESIWW,TWICETHES 4.	14.95
11/30/18	SAMSUNGELECTRONICS WWWSAMSUNG.C NJ	0.99
11/30/18	SHUTTERFLY 800-986-1065 CA	19.39
01/02/19	BONFIRE.COM 8044950543 VA	149.43
03/06/19	FIRST LITE LLC 208-806-0066 ID	100.00
03/15/19	BARNES & NOBLE #2587 CEDAR RAPIDS IA	19.83
03/15/19	OFFICEMAX/DEPOT 6157 CEDAR RAPIDS IA	42.77
03/30/19	CENTURY HOUSE GIFTS AND F MONTICELLO IA	44.00

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	6.00	-	-
<i>No supporting documentation</i>	-	79.34	-
<i>No supporting documentation</i>	-	25.17	-
<i>No supporting documentation</i>	-	168.54	-
<i>No supporting documentation</i>	-	56.99	-
50GB Cloud storage	1.06	-	-
NoLimits Roller Coaster Simulation 2	89.99	-	-
MARVEL Powers United VR Special Edition Rift + Touch	399.00	-	-
<i>No description on receipt</i>	-	121.00	-
<i>No description on receipt</i>	-	28.16	-
Shipping & Handling	-	16.99	-
50GB 10/30/2018 - 11/30/2018	0.99	-	-
<i>No supporting documentation (fitness vendor)</i>	14.95	-	-
50GB Cloud storage	0.99	-	-
<i>No supporting documentation</i>	-	19.39	-
<i>No supporting documentation</i>	-	149.43	-
<i>No supporting documentation (apparel vendor)</i>	100.00	-	-
White ChocMocha	3.82	-	-
Scone Blueberry	2.47	-	-
Us Against You	12.24	-	-
Sales Tax	1.30	-	-
<i>Illegible receipt</i>	-	42.77	-
<i>No description on receipt</i>	-	44.00	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
03/30/19	SAMSUNGELECTRONICS WWW.SAMSUNG.C NJ	1.06
03/31/19	FACEBK 9DUCRKAMP2 650-5434800 CA	1.20
04/02/19	OTC BRANDS, INC. 800-2280475 NE	56.91
04/10/19	OCULUS J7L4ALJ4Y2 oculus.com CA	8.47
04/17/19	VISTAPR*Vistaprint.com 868-8936743 MA	72.19
04/17/19	VISTAPR*VistaPnnt.com 866-8936743 MA	65.78
04/17/19	VISTAPR*VistaPrint.com 866-8936743 MA	62.75
04/26/19	VISTAPR*VistaPrint.com 866-6148002 MA	124.38
05/05/19	1230 AMC CEDAR RAPIDS 12 CEDAR RAPIDS IA	22.67
05/09/19	AGENDIO.COM KIRKLAND QC	88.00
05/30/19	SAMSUNGELECTRONICS WWW.SAMSUNG.C NJ	1.06
06/02/19	UPPERCASEYA HTTPSWWW.UPPE FL	30.99
06/04/19	SCRIPT AND SCRIBBLE CO 305-899-9033 FL	251.72
06/12/19	SP * FIT NIT DESIGNS HTTPSFITNITDE IA	42.80
06/15/19	VERIZON WRLS M3783-01 CEDAR RAPIDS IA	168.06

Description per supporting documentation	Improper	Unsupported	Reasonable
50 GB Cloud Storage	1.06	-	-
<i>No supporting documentation</i>	1.20	-	-
WOODEN MONEY WRAPPED PENCES, 2 DZ	-	4.69	-
FIVE DOLLAR BILL STICKER SHEETS 4 @ \$2.77	-	11.08	-
SECRET MONEY MILLIONAIRES CUTOUTS	-	1.47	-
MONEY PRINT DERBY HAT	-	7.79	-
PLASTIC CHECKERED RACING FLAGS	-	5.19	-
BLACK AND WHITE CHECK TABLECLOTH	-	2.98	-
IRISH CLOVER BACKDROP BANNER	-	19.99	-
TAX	-	3.72	-
<i>No supporting documentation</i>	8.47	-	-
<i>No supporting documentation</i>	-	72.19	-
<i>No supporting documentation</i>	-	65.78	-
Horizontal Folder Note Cards - 5.5"x4"	-	29.24	-
Template Edits	-	5.00	-
Thank You Cards - 5.5"x4" Folded - Premium glossy	-	15.74	-
Shipping	-	8.99	-
Tax	-	3.78	-
<i>No supporting documentation</i>	-	124.38	-
<i>No supporting documentation (movie theater)</i>	22.67	-	-
<i>No supporting documentation</i>	88.00	-	-
50 GB Cloud Storage	1.06	-	-
<i>No supporting documentation</i>	-	30.99	-
<i>No supporting documentation</i>	-	251.72	-
<i>No supporting documentation</i>	-	42.80	-
<i>No supporting documentation</i>	168.06	-	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
06/17/19	OTC BRANDS, INC. 800-2280475 NE	107.20
06/25/19	OCULUS BL4BMMW3Y2 oculus.com CA	32.09
06/28/19	OTC BRANDS, INC. 800-2280475 NE	29.58
06/30/19	SAMSUNGELECTRONICS WWW.SAMSUNG.C NJ	1.06
07/01/19	UPPERCASE YA HTTPSWWW.UPPE FL	30.99
07/05/19	VISTAPR*VistaPrint.com 866-8936743 MA	172.78
07/07/19	PARTY CITY 5151 MARION IA	160.81
07/09/19	HOBBY LOBBY #619 CEDAR RAPIDS IA	38.04
07/09/19	PAYPAL MIRANDASCEIA 402-935-7733 CA	14.00
07/09/19	VISTAPR*VistaPrint.com 866-8936743 MA	280.11
07/09/19	PARTY CITY 515I MARION IA	114.52
07/11/19	LOWES #02231 CEDAR RAPIDS IA	8.24
07/22/19	TERRAPIN 506-487-8181 MA	45.95
07/25/19	AMERICAN AIR0017383739611 FORT WORTH TX FISCHER/JENNIFER LEA 072919 CID / CLT MG X CLT / GSO MG 0 GSO / CLT MG X CLT/CIDMG	515.00
07/25/19	AMERICAN AIR0017383739612 FORT WORTH TX FISCHER'NADELAINE MY 072019 CID/CLTMGX CLTJGSOAAG 0 GSO I CLT MG X CLT/CIDAAG	515.00

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	107.20	-
<i>No supporting documentation</i>	32.09	-	-
<i>No supporting documentation</i>	-	29.58	-
50 GB Cloud Storage	1.06	-	-
<i>No supporting documentation</i>	-	30.99	-
<i>No supporting documentation</i>	-	172.78	-
<i>No supporting documentation</i>	160.81	-	-
Frames	-	7.85	-
Frames	-	5.97	-
Frames	-	5.98	-
Frames	-	0.78	-
<i>Not legible</i>	-	2.99	-
<i>Not legible</i>	-	6.99	-
<i>Not legible</i>	-	4.99	-
Tax	-	2.49	-
<i>No supporting documentation</i>	-	14.00	-
<i>No supporting documentation</i>	-	280.11	-
<i>No supporting documentation</i>	114.52	-	-
QUIRETE PLAY SAND (2 @ 3.85)	7.70	-	-
TAX	0.54	-	-
<i>No supporting documentation</i>	-	45.95	-
Airline tickets to Fort Worth Texas for Jennifer Fischer	515.00	-	-
Airline ticket to Fort Worth, Texas for Nadelaine Fischer	515.00	-	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
07/25/19	AYSO BLUE SOMBRERO REG 866-981-2583 GA	174.00
07/25/19	TRAVELOCITY*7456977595 WWW.TVLY.COM WA	228.93
07/25/19	TRAVELOCITY*7456980261 WWW.TVLY.COM WA	101.91
07/27/19	BARNES & NOBLE #2587 CEDAR RAPIDS IA	6.24
07/27/19	BARNES & NOBLE #2587 CEDAR RAPIDS IA	121.18
07/28/19	HALF PRICE BOOKS #086 MARION IA	28.87
07/28/19	PETCO 643 63506430 MARION IA	13.90
07/29/19	AMERICAN AIR0011500271174 FORT WORTH TX FISCHER/JENNIFER LEA 072919 CID/CLTAA BO CLT/GSOM BO	30.00
07/29/19	CID JV FLY ZONE CEDAR RAPIDS IA	17.50
07/29/19	MICROTEL INN WINSTON SAL WINSTON SALEM NC	25.00

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>Per internet search, American Youth Soccer Organization</i>	174.00	-	-
<i>Vendor provides rental car, hotels, and airline ticket booking services.</i>	228.93	-	-
<i>Vendor provides rental car, hotels, and airline ticket booking services.</i>	101.91	-	-
White ChocMoch	3.36	-	-
Scone Blueberry	2.47	-	-
Tax	0.41	-	-
Wellbeing Journal	6.28	-	-
Wellbeing Journal	6.28	-	-
Wellbeing Journal	6.28	-	-
Wreck This Journal Everywhere	9.00	-	-
Wreck This Journal Everywhere	9.00	-	-
Wreck This Journal Everywhere	9.00	-	-
Workout Logbook	7.18	-	-
Workout Logbook	7.18	-	-
Just Write One Today	7.18	-	-
Bamboo AromaPen with Peppermint Essential	6.30	-	-
Bamboo AromaPen with Peppermint Essential	6.30	-	-
Bamboo AromaPen with Peppermint Essential	6.30	-	-
Bamboo AromaPen with Peppermint Essential	6.30	-	-
Bamboo AromaPen with Peppermint Essential	6.30	-	-
Bamboo AromaPen with Peppermint Essential	6.30	-	-
<i>Unknown</i>	16.00	-	-
<i>No supporting documentation</i>	28.87	-	-
<i>No supporting documentation</i>	13.90	-	-
<i>Airline services related to flight to Fort Worth Texas for Jennifer Fischer</i>	30.00	-	-
<i>No supporting documentation (Cedar Rapids airport vendor)</i>	17.50	-	-
<i>No supporting documentation</i>	25.00	-	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
07/30/19	SAMSUNGELECTRONICS WWW.SAMSUNG.C NJ	1.06
08/03/19	AMERICAN AIR0010268731508 FORT WORTH TX FISCHERJENNIFER LEA 080319 ESC!FEEAAYO	30.00
08/03/19	HERTZ RENT-A-CAR GREENSBORO NC	36.91
08/04/19	ELITESPORTS 319-668-1515 IA	39.58
08/06/19	Whitepages 800-9529005 WA	1.07
08/08/19	CREDIT VOUCHER PARTY CITY 5151 MARION IA	(103.60)
08/19/19	VISTAPR*VistaPrint.com 866-8936743 MA	45.03
08/22/19	VISTAPR*VistaPrint.ccm 866-8936743 MA	74.80
08/25/19	OCULUS 2K4BMMW3Y2ocuIus.com CA	21.39
08/30/19	CREDIT VOUCHER MICROTEL INN WINSTON SAL WINSTON SALEM NC	(25.00)
08/30/19	SAMSUNGELECTRONICS WWW.SAMSUNG.C NJ	1.06
09/11/19	NEXTVACAY TRAVEL DEALS HTTPSNEXTVACA GA	25.00
09/14/19	BARNES & NOBLE #2587 CEDAR RAPIDS IA	47.63
09/17/19	BASS PRO STORE ALTOONA, ALTOONA IA	36.32
09/27/19	TERRAPIN 508-487-8181 MA	80.95
10/02/19	CREDIT VOUCHER NEXTVACAY TRAVEL. DEALS 6786168657 GA	(25.00)
10/13/19	CULVERS GARDEN CENTER & G MARION IA	40.13
11/07/19	PAYPAL NGUYENVANTH 402-935-7733 CA	140.00

Description per supporting documentation	Improper	Unsupported	Reasonable
50GB Cloud Storage	1.06	-	-
Airline services related to flight to Fort Worth Texas for Jennifer Fischer	30.00	-	-
No supporting documentation	36.91	-	-
No supporting documentation	39.58	-	-
No supporting documentation	-	1.07	-
No supporting documentation	(103.60)	-	-
No supporting documentation	-	45.03	-
No supporting documentation	-	74.80	-
No supporting documentation	21.39	-	-
No supporting documentation	(25.00)	-	-
50GB Cloud Storage	1.06	-	-
No supporting documentation	25.00	-	-
No supporting documentation	47.63	-	-
Knot Guide	-	-	5.95
Flannel Sh/prstp/ 1x	27.99	-	-
Tax	1.96	-	0.42
Card Mat	-	69.95	-
Shipping and Handling	-	11.00	-
No supporting documentation	(25.00)	-	-
Mini Succulent Pumpkin 5 @ 7.50	-	37.50	-
Sales Tax	-	2.63	-
No supporting documentation	-	140.00	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
11/15/19	PAYPAL SUCCESSORIE 402-935-7733 FL	114.20
11/19/19	U OF IL ONLINE PAYMENT 217-2449384 IL	85.00
11/25/19	BULLYMAKE. BULLYMAKE BULLYMAKE.COM TX	23.00
11/25/19	PAYPAL *SA(4R INTERN 402-935-7733 NJ	29.88
11/26/19	PAYPAL *SHUTTERFLY 402-935-7733 CA	53.14
11/26/19	SQ SHINE ON GIFTS MONTICELLO IA	43.11
12/03/19	PAYPAL BARKBOX INC 402-935-7733 NY	36.04
12/05/19	PAYPAL BARKBOX INC 402-935-7733 NY	8.48
12/06/19	PAYPAL LIFEPRINT 402-935-7733 NJ	55.98
12/07/19	SCRIBEDELIVERY SCRIBEDELIVER TX	14.50
12/15/19	SCRIBEDELIVERY SCRIBEDELIVER TX	29.00
12/16/19	PAYPAL *SHAKERSPOON 402-935-7733 NY	55.00
12/16/19	PAYPAL *SHAKERSPOON 402-935-7733 NY	55.00
12/16/19	PAYPAL *SHAKERSPOON 402-935-7733 NY	55.00
12/16/19	PAYPAL SHAKERSPOON 402-935-7733 NY	55.00
12/20/19	IOWA SPORTS CAMPS 319-3350653 IA	94.50
12/21/19	BENZ DISTRIBUTING INC CEDAR RAPIDS IA	99.75
12/23/19	MuIZN DIGITALAH5NQ8PV3 88888-502-3080 WA	4.27
12/23/19	PAYPAL BARNESNOBLE 402-935-7733 NY	25.00
12/24/19	AIMSURPLUS 888-4249970 OH	69.80

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	114.20	-	-
<i>No supporting documentation</i>	85.00	-	-
<i>No supporting documentation (Pet supply vendor)</i>	23.00	-	-
<i>No supporting documentation</i>	-	29.88	-
<i>No supporting documentation</i>	-	53.14	-
<i>No supporting documentation</i>	43.11	-	-
<i>No supporting documentation</i>	36.04	-	-
<i>No supporting documentation</i>	8.48	-	-
<i>No supporting documentation</i>	-	55.98	-
<i>No supporting documentation</i>	14.50	-	-
<i>No supporting documentation</i>	29.00	-	-
<i>No supporting documentation (Cocktail recipe vendor)</i>	55.00	-	-
<i>No supporting documentation (Cocktail recipe vendor)</i>	55.00	-	-
<i>No supporting documentation (Cocktail recipe vendor)</i>	55.00	-	-
<i>No supporting documentation (Cocktail recipe vendor)</i>	55.00	-	-
<i>No supporting documentation</i>	94.50	-	-
<i>No supporting documentation</i>	99.75	-	-
<i>No supporting documentation</i>	-	4.27	-
<i>No supporting documentation</i>	-	25.00	-
<i>No supporting documentation (Firearms and ammunition vendor)</i>	69.80	-	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
12/25/19	BULLYMAKE. BULLYMAKE BULLYMAKE.COM TX	39.09
12/26/19	BARNES & NOBLE #2587 CEDAR RAPIDS IA	13.03
12/26/19	FRONTIER AIRLINES DENVER CO	59.99
12/26/19	BARNES 8 NOBLE #2587 CEDAR RAPIDS IA	56.85
01/02/20	PAYPAL ORQBENITEZ6 EBAY 402-935-7733 CA	36.89
01/02/20	PAYPAL WIRABZAKAY EBAY M 402-935-7733 CA	14.97
01/02/20	PAYPAL *BUYDIG EBAY BUYDI 402-935-7733 NJ	106.99
01/02/20	PAYPAL SQUARETRADE EBAY 402-935-7733 CA	4.99
01/03/20	PAYPAL BARKBOX INC 402-935-7733 NY	36.04
01/04/20	MATRIX SOFTWARE 701-746-6814 ND	24.95
01/14/20	PAYPAL *KIDSVOGASTO 402-935-7733 MA	17.45
01/22/20	USPS PO 1861560310 MONTICELLO IA	10.35
01/22/20	BARNES & NOBLE #2587 CEDAR RAPIDS IA	8.66
01/23/20	PAYPAL HARRYDAVID 402-935-7733 OR	86.49
01/24/20	Lumosity.comUwtc3g 877-7770502 CA	47.96
02/03/20	ISU BOOKSTORE ONLINE 515-294-3446 IA	69.98

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation (Pet supply vendor)</i>	39.09	-	-
Iced SaltCar Mocha	4.99	-	-
Scone Cran Orange	2.47	-	-
WhiteChocMocha	4.72	-	-
Tax	0.85	-	-
<i>No supporting documentation</i>	59.99	-	-
Extreme Coloring Amazing World: Relax and	11.69	-	-
2020 Bound Daily Agenda 6x8 Question A D	6.49	-	-
Joy to the World Chirstmas Boxed Card	5.49	-	-
Chirstmas Boxed Cards Dog Tongue Stuck	7.49	-	-
Happy Howlidays Molly and Rex Petite Chr	3.99	-	-
2020 Work It! 17-Month Desk Jotter Calen	8.99	-	-
2020 Terry Redlin Wall Calendar	8.99	-	-
Tax	3.72	-	-
<i>No supporting documentation</i>	-	36.89	-
<i>No supporting documentation</i>	-	14.97	-
<i>No supporting documentation</i>	106.99	-	-
<i>No supporting documentation</i>	4.99	-	-
<i>No supporting documentation</i>	36.04	-	-
<i>No supporting documentation</i>	-	24.95	-
<i>No supporting documentation</i>	-	17.45	-
Green Succulent	-	10.35	-
<i>No supporting documentation</i>	8.66	-	-
<i>No supporting documentation</i>	-	86.49	-
<i>No supporting documentation</i>	-	47.96	-
<i>No supporting documentation</i>	-	69.98	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
02/03/20	PAYPAL *BARKBOX INC 402-935-7733 NY	36.04
02/07/20	SCRIBEDELIVERY SCRIBEDELIVER TX	39.00
02/12/20	STK*Shutterstock 866-6633954 NY	42.00
02/24/20	PAYPAL STEEL COW 402-935-7733 CA	61.42
02/26/20	CITY OF DUBUQUE DUBUQUE IA	10.00
02/26/20	SQ SEELEY PHOTOGRAPHY, L DUBUQUE IA	105.93
03/02/20	AGENDIO.COM KIRKLAND QC	102.50
03/03/20	PAYPAL BARKBOX INC 402-935-7733 NY	36.04
03/04/20	ECHOVISION MONTICELLO MONTICELLO IA	15.11
03/08/20	GATEWAY HOTEL HVrPSWWWJ-IOTE CA	113.93
03/08/20	STAPLES 00108027 AMES IA	159.63
03/13/20	PAYPAL ETSY 402-935-7733 NY	27.34
03/19/20	PAYPAL FEELING SMI 402-935-7733 NC	24.99
04/03/20	PAYPAL *BARKBOX INC 402-935-7733 NY	36.04
04/09/20	PAYPAL CIRCADIANOP 402-935-7733 MN	24.98
04/22/20	PAYPAL RUN CROW 402-935-7733 CA	56.86
05/07/20	SP*3FORM HOME HTTPS3FORMHOM UT	47.91
05/13/20	JOANN STORES #2306 CEDAR RAPIDS IA	20.36

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	36.04	-	-
<i>No supporting documentation</i>	39.00	-	-
<i>No supporting documentation</i>	-	42.00	-
<i>No supporting documentation</i>	61.42	-	-
<i>No supporting documentation</i>	-	10.00	-
<i>No supporting documentation</i>	105.93	-	-
<i>No supporting documentation</i>	102.50	-	-
<i>No supporting documentation</i>	36.04	-	-
<i>No supporting documentation (US Cellular agent)</i>	15.11	-	-
<i>No supporting documentation</i>	113.93	-	-
<i>No supporting documentation</i>	-	159.63	-
<i>No supporting documentation</i>	27.34	-	-
<i>No supporting documentation</i>	-	24.99	-
<i>No supporting documentation</i>	36.04	-	-
<i>No supporting documentation</i>	24.98	-	-
<i>No supporting documentation</i>	-	56.86	-
<i>No supporting documentation</i>	-	47.91	-
INGR PIONEER WOMAN	4.99	-	-
MAMB PLN BIG FILL PROJECT	3.47	-	-
MAMB HP FITNESS BLOCK PAD	4.97	-	-
GHIR GHIRARDELLI DARK CAN	5.99	-	-
STATE TAX	0.81	-	-
LOCAL TAX	0.13	-	-

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

Improper and Unsupported Purchases from Other Vendors
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements

Transaction Date	Vendor	Amount
05/19/20	PAYPAL BOOK LIQDTN 402-935-7733 CA	79.95
05/29/20	JOTFORM INC. HTTPSWWW.JOTF CA	288.00
05/31/20	FACEBK 4AAZ5TAMP2 650-5434800 CA	6.00
06/01/20	PAYPAL ETSY 402-935-7733 NY	4.00
06/03/20	VISTAPR*VistaPrint.com 866-8936743 MA	507.76
06/15/20	STAATS AWARDS 319-3852116 IA	508.85
06/29/20	CREDIT VOUCHER STARTS AWARDS MOUNT PLEASAN IA	(508.85)
07/13/20	PAYPAL ETSY CAD 402-935-7733 CA	3.06
07/21/20	SP * LEGACYBOX.COM HTFPSLEGACYBO TN	243.79
08/07/20	SQ CUSTOM IMPRESSIONS, I gosq.com IA	91.53
Total		<u>\$ 17,425.95</u>

NOTE: Auditor's notations are in italics.

Description per supporting documentation	Improper	Unsupported	Reasonable
<i>No supporting documentation</i>	-	79.95	-
<i>No supporting documentation</i>	-	288.00	-
<i>No supporting documentation</i>	6.00	-	-
<i>No supporting documentation</i>	4.00	-	-
Roll Labels - RC Rectangle 3" x 2.5" White Paper Gloss Permanent Qty 1000	-	153.12	-
Roll Labels - RC Rectangle 3" x 2.5" White Paper Gloss Permanent Qty 1000	-	153.12	-
Roll Labels - RC Rectangle 3" x 2.5" White Paper Gloss Permanent Qty 200	-	122.32	-
Face shields Qty 10	-	27.99	-
Shipping & Processing	-	17.99	-
Tax	-	33.22	-
<i>No supporting documentation</i>	-	508.85	-
<i>No supporting documentation</i>	-	(508.85)	-
<i>No supporting documentation</i>	3.06	-	-
<i>No supporting documentation</i>	243.79	-	-
Washington County Fair - Tee Shirt	15.00	-	-
Washington County Fair - Tee Shirt	30.00	-	-
Washington County Fair - Tee Shirt	34.00	-	-
Shipping	7.00	-	-
Tax	5.53	-	-
	\$ 7,837.93	9,418.83	169.19

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

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

Improper Credit Card Fees and Charges
For the Period October 1, 2016 through September 30, 2020

Per Credit Card Statements		
Transaction Date	Description	Amount
11/08/16	Late Fee	\$ 10.00
11/17/16	Finance Charge	1.00
01/08/17	Finance Charge	2.67
02/08/17	Finance Charge	10.11
02/08/17	Late Fee	10.00
05/08/17	Finance Charge	22.53
06/08/17	Finance Charge	12.63
10/25/17	Late Fee	35.00
10/25/17	Interest Charge	23.62
10/26/17	Finance Charge	23.62
01/30/18	Late Fee	38.00
01/30/18	Interest Charge	58.68
02/27/18	Late Fee	38.00
02/27/18	Late Fee	38.00
02/27/18	Interest Charge	59.51
02/27/18	Interest Charge	81.17
03/30/18	Interest Charge	56.77
03/30/18	Interest Charge	17.49
03/30/18	Late Fee	38.00
03/30/18	Late fee	38.00
Total		<u>\$ 614.80</u>

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
11/04/16	12120	\$ 738.06	10/10/16 - 10/31/16	-	Mileage for the period October 1, 2016 - October 31, 2016
			10/13/16	##	Purpose: Amazon - Cyday Friday door prizes all around youth exhibitor additional prize giveaways stock
			10/13/16	##	Purpose: JoAnns Fabric - Cyday Friday door prizes all around youth exhibitor additional prize giveaway stock
			10/13/16	##	Purpose: Fanatics - Cyday Friday door prizes all around youth exhibitor additional prize giveaway stock
			10/17/16	THEISEN'S	COOLER TOTE, CHEVRON CARDINAL EXPAND TRASH CAN COLLAPSIBLE IOWA STATE Purpose: Thiesens - Cyday Friday door prizes all around youth exhibitor additional prize giveaway stock
			10/23/16	Sears	IA ST SOCK SAL IAST CRISP SAL IAST DABBL SAL IAST LOGO SAL ISU SLPR S SAL IA ST Y SS SAL IAST LS HT SAL IA ST PLLO SAL

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
		133.77		5.61	2.76	125.40
		80.47		-	80.47	-
		66.00		-	66.00	-
		100.81		-	100.81	-
1	12.00	12.00		-	-	12.00
1	19.99	19.99		-	-	19.99
1	8.25	8.25		-	-	8.25
1	9.00	9.00		-	-	9.00
1	9.00	9.00		-	-	9.00
1	9.00	9.00		-	-	9.00
1	15.00	15.00		-	-	15.00
1	11.25	11.25		-	-	11.25
1	18.00	18.00		-	-	18.00
1	22.50	22.50		-	-	22.50

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					IA ST GREY SAL TAX Purpose: Sears - Cyday Friday door prizes all around youth Exhibitor additional prize giveaway stock
			10/27/16	Walmart	DOWEL 1/2 CRZ 24CRAYON 7 PLATE 7 PLATE 7 PLATE 7 PLATE 7 PLATE LIL MONSTERS LIL MONSTERS FRUIT SNACKS FRUIT SNACKS POSTER BOARD GV PARTY CUP GV PARTY CUP TISSUE EXCEDRIN GIANTROASTERS CRACKERS CRACKERS

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	13.50	13.50		-	-	13.50
			8.09	-	-	-
1	0.97	0.97		-	-	0.97
1	0.47	0.47		-	-	0.47
1	1.98	1.98		-	-	1.98
1	1.98	1.98		-	-	1.98
1	1.98	1.98		-	-	1.98
1	1.98	1.98		-	-	1.98
1	1.98	1.98		-	-	1.98
1	3.98	3.98		-	-	3.98
1	3.98	3.98		-	-	3.98
1	4.96	4.96		-	-	4.96
1	4.96	4.96		-	-	4.96
1	0.97	0.97		-	-	0.97
1	1.82	1.82		-	-	1.82
1	2.56	2.56		-	-	2.56
1	0.98	0.98		-	-	0.98
1	3.84	3.84		3.84	-	-
1	2.48	2.48		-	-	2.48
1	4.96	4.96		-	-	4.96
1	4.96	4.96		-	-	4.96

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					GV PARTY CUP
					GV PARTY CUP
					BALLOON KIT
					SALES TAX 7.000%
					WALMART CREDIT CASH BACK
					Purpose: Walmart - Cyday Friday food and paper supplies for event
			10/21/16	Scheels	SOCK 2STRIPE HIKING ISU-L
					CAP VERBIAGE ISU-WHT/CARD
					CAP PERF BLOCK ISU-WHT/CARD
					BRACELET SILICONE 4PK ISU
					TEE PRACTICE AROUND-L/DGH
					Store Tax
					Purpose: Scheels - Cyday Friday door prizes all around youth exhibitor additional prize giveaway stock
12/02/16	12179	1,341.26	11/1/16 - 11/30/16	-	Mileage for the period November 1, 2016 - November 30, 2016
			11/04/16	Monticellp USPS	CI/100
					Box Renewal
					PM 2-Day

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	1.82	1.82		-	-	1.82
1	2.56	2.56		-	-	2.56
1	19.88	19.88		-	-	19.88
		4.63		-	-	4.63
		60.00		60.00	-	-
1	14.99	14.99		-	-	14.99
1	14.99	14.99		-	-	14.99
1	14.99	14.99		-	-	14.99
1	9.99	9.99		-	-	9.99
2	4.99	9.98		-	-	9.98
		3.90		-	-	3.90
		264.18		5.61	45.39	213.18
2	21.00	42.00		-	-	42.00
1	84.00	84.00		-	-	84.00
1	6.80	6.80		-	-	6.80

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support	
			Date	Description
				PM 2-Day Purpose: Post Office - postage & box rental 12 mo
			11/03/16	Monticello USPS CI/100 Purpose: Post Office - postage
			11/22/16	Amazon StarTech DVI to VGA Cable Adapter Purpose: Amazon DVI to VGA adapter - computer
			11/20/16	Amazon U Brands Magnetic Erase Board Eraser, Felt Bottom Surface Ugreen DVI 25+5 DVI-I Dual Link to VGA Male to Male Digital Vi Purpose: Amazon DVI Cable and Whiteboard Eraser
			11/09/16	Grounds and Goodies No details on receipt Purpose: Grounds and Gooides - food for pesticide trainings and meetings
			11/28/16	Amazon Fire Tablet, 7" Display, Wi-Fi, 8 GB - Includes Special Offers. ORANEA Fire 7 2015 Case - Kids Friendly Shockproof Convertible Handle Stand Cover for Amazon Fire Tablet (Red-6) ORANEA Fire 7 2015 Case - Kids Friendly Shockproof Convertible Handle Stand Cover for Amazon Fire Tablet (Blue-4)

			Not Submitted for Reimbursement			
Quantity	Price	Total		Improper	Unsupported	Reasonable
1	7.75	7.75		-	-	7.75
1	21.00	21.00		-	-	21.00
1	3.38	3.38		-	-	3.38
1	5.49	5.49		-	-	5.49
1	7.99	7.99		-	-	7.99
		42.41		-	42.41	-
1	33.33	33.33		-	-	33.33
1	16.99	16.99		-	-	16.99
1	16.99	16.99		-	-	16.99

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					ORANEA Fire 7 2015 Case - Kids Friendly Shockproof Convertible Handle Stand Cover for Amazon Fire Tablet (Black)
					Unknown <i>(Appears to be 3 additlial Fire Tabets based on the number of cases purchased; including 12/ 15/ 16 purchase.)</i>
					Purpose: Amazon - Fire Tablets and covers
			11/28/16	Wonder Workshop	Wonder Pack (3) Discount Purpose: Wonder Maker - Dash and Dot set
			11/29/16	The Advantage Companies	Shredding 427# 17 c/ib Purpose: Secure Shredding
01/05/17	12211	1,236.00	12/01/16 - 12/31/16	-	Mileage for the period November 30, 2016 - December 31, 2016
			12/12/16	MONTICELLO	PM 2-DAY
			12/06/16	Gordmans	Iowa State Custom Sport Crew Sock Iowa State Grid Heathered Crew Sock Iowa State big logo drawstring bag Iowa State big logo drawstring bag Iowa State big logo drawstring bag

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
1	16.99	16.99		-	-	16.99
		99.99		-	-	99.99
1	839.97	839.97		-	-	839.97
		(240.00)		-	-	(240.00)
		72.00		-	-	72.00
		443.70		-	4.08	439.62
1	10.95	10.95		-	-	10.95
1	6.99	6.99		-	-	6.99
1	6.99	6.99		-	-	6.99
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					Iowa State big logo drawstring bag
					Iowa State big logo drawstring bag
					Iowa State big logo drawstring bag
					Iowa State big logo drawstring bag
					Iowa State big logo drawstring bag
					Tax
					Purpose: Gordmans Geography Bee awards
			12/07/16	Grounds & Goodies	Bakery
					Bakery
					Bakery
					Cookies
					Purpose: Grounds and goodies training
				##	Purpose: Grounds and goodies training
			12/08/16	Bill C	Tree Walk
					Purpose: Master Gardner LCC fee
			12/20/16	DOLLAR GENERAL	32 QT LATCHING BOX-W
					25 QT LATCHING BOX-W
					HOIDAY DUM DUM BAG
					HOIDAY DUM DUM BAG

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
			4.34	-	-	-
2	2.25	4.50		-	-	4.50
4	2.00	8.00		-	-	8.00
2	1.49	2.98		-	-	2.98
1	30.00	30.00		-	-	30.00
		20.00		-	20.00	-
1	25.00	25.00		-	-	25.00
1	7.00	7.00		-	-	7.00
1	5.00	5.00		-	-	5.00
1	2.00	2.00		-	-	2.00
1	2.00	2.00		-	-	2.00

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					HOIDAY DUM DUM BAG
					HOIDAY DUM DUM BAG
					HOIDAY DUM DUM BAG
					SANTAS NORTH POLES
					SANTAS NORTH POLES
					SANTAS NORTH POLES
					SANTAS NORTH POLES
					SANTAS NORTH POLES
					SANTAS NORTH POLES
					SANTAS NORTH POLES
					SANTAS NORTH POLES
					Tax
					Purpose: Class supplies- Dollar General
			12/22/16	Dollar General Store #03711	GLTR FOIL BAG
					GLTR FOIL BAG
					GLTR FOIL BAG
					GLTR FOIL BAG
					GLTR FOIL BAG
					GLTR FOIL BAG
					VALUE BAGS 8 PK
					GREEN TISSUE 30C

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	2.00	2.00		-	-	2.00
1	2.00	2.00		-	-	2.00
1	2.00	2.00		-	-	2.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
		2.17		-	-	2.17
1	2.00	2.00		-	-	2.00
1	2.00	2.00		-	-	2.00
1	2.00	2.00		-	-	2.00
1	2.00	2.00		-	-	2.00
1	2.00	2.00		-	-	2.00
1	5.00	5.00		-	-	5.00
1	2.00	2.00		-	-	2.00

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					GREEN TISSUE 30C
					PEEL N STICK GIFT TA
					PEEL N STICK GIFT TA
					GHOME DS FLEX 30 GA
					DASANI WATER 2002
					DASANI WATER 2002
					CRAZY PUTTY
					CRAZY PUTTY
					CRAZY PUTTY
					CRAZY PUTTY
					CRAZY PUTTY
					SMALL SQ BAG GIFT BA
					SMALL SQ BAG GIFT BA
					SMALL SQ BAG GIFT BA
					COIN PURSE - ISU
					COIN PURSE - ISU
					COIN PURSE - ISU
					COIN PURSE - ISU
					COIN PURSE - ISU
					COIN PURSE - ISU
					TAX
					Purpose: Class supplies- Dollar General

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	2.00	2.00		-	-	2.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	4.50	4.50		-	-	4.50
1	1.75	1.75		-	-	1.75
1	1.75	1.75		-	-	1.75
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
1	6.00	6.00		-	-	6.00
		5.01		-	-	5.01

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
			12/05/16	Paypal to Nonprofit Learning Lab	Online Institute Registration and Individual Membership Purpose: Community Foundation Training
			01/03/17	Facebook	Boosted Post Event Promotion Event Promotion Event Promotion Boosted Post Purpose: Facebook promotions
			##	##	Purpose: Publication subscription
			12/15/16	Wonder Workshop	Dash(1) Discount <i>Purpose: Wonder Workshop</i>
			12/29/16	Epsilon Sigma Phi	SCHOOLS/EDUC SVCS NOT CLASSIFIED Purpose: Extension Membership

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
1	175.00	175.00		-	-	175.00
1	8.00	8.00		-	-	8.00
1	8.00	8.00		-	-	8.00
1	8.00	8.00		-	-	8.00
1	8.00	8.00		-	-	8.00
1	8.00	8.00		-	-	8.00
		38.00		-	38.00	-
1	149.99	149.99		-	-	149.99
		(50.00)		-	-	(50.00)
1	68.00	68.00		-	-	68.00

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
			12/15/16	Amazon	ORANEA Fire 7 2015 Case - Kids Friendly Shockproof Convertible Handle Stand Cover for Amazon Fire Tablet (7 inch Display - 5th Generation, 2015 Release Only) (Purple-5) Purpose: Amazon - Kindle
			12/06/16	Amazon	Iowa State Cyclones - NCAA Soft Luggage Bag Tag NCAA Iowa State University Pencil (6 Pack), Black NCAA Iowa State University Pencil (6 Pack), Black Iowa State Cyclones - NCAA Soft Luggage Bag Tag NCAA Iowa State University Pencil (6 Pack), Black Iowa State Cyclones - NCAA Soft Luggage Bag Tag Iowa State Cyclones - NCAA Soft Luggage Bag Tag Iowa State Cyclones - NCAA Soft Luggage Bag Tag Iowa State Cyclones - NCAA Soft Luggage Bag Tag Iowa State Cyclones - NCAA Soft Luggage Bag Tag Purpose: Amazon - Bag tags computers
02/02/17	12224	304.48	12/28/16	Walmart	OIKOS YOG OIKOS YOG OIKOS YOG OIKOS YOG OIKOS YOG OIKOS YOG

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
1	19.98	19.98		-	19.98	-
			-			
2	5.86	11.72		-	-	11.72
1	5.38	5.38		-	-	5.38
1	5.38	5.38		-	-	5.38
1	5.86	5.86		-	-	5.86
1	5.38	5.38		-	-	5.38
1	5.86	5.86		-	-	5.86
3	5.86	17.58		-	-	17.58
1	5.86	5.86		-	-	5.86
2	5.86	11.72		-	-	11.72
1	1.00		1.00	-	-	-
1	0.84		0.84	-	-	-
1	1.00		1.00	-	-	-
1	1.00		1.00	-	-	-
1	0.84		0.84	-	-	-
1	1.00		1.00	-	-	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					BUTTER BOWL
					GV WP CREAM
					DAL RC SUP
					OREO
					BREAD
					1 MILK
					BANANAS
					EQ ISU
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK
					CROCHET HOOK

Quantity	Price	Total	Not Submitted for	Improper	Unsupported	Reasonable
			Reimbursement			
1	4.52		4.52	-	-	-
1	4.14		4.14	-	-	-
1	5.27		5.27	-	-	-
1	3.56		3.56	-	-	-
1	2.52		2.52	-	-	-
1	2.98		2.98	-	-	-
			1.68	-	-	-
1	1.98		1.98	-	-	-
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					CROCHET HOOK CROCHET HOOK TAX 1 7% Unknown Purpose: Instructor reimbursement Crocheting supplies
			01/10/17	QDOGS BBQ COMPANY	Brisk Platter Ranch Pepsi BBQ Sundae Dr. Pepper Tax Unknown (<i>tip</i>) Purpose: Lunch for staff on business trip to CR
			01/25/17	MONTICELLO USPS	Tailed-Blue Btfly (<i>stamps</i>)
			12/30/16	FAREWAY	FWAY 2% GALLON Purpose: Milk for On My Own Class
			01/06/17	STAPLES	GW PRJCT ORGNIZR CR GIBSON COLORING SECRET GARDEN JOUR

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
1	1.28	1.28	-	-	-	1.28
1	1.28	1.28	-	-	-	1.28
			1.66	-	-	-
		1.24	-	1.24	-	-
1	14.99	14.99	-	-	14.99	-
1	0.50	0.50	-	-	0.50	-
1	2.19	2.19	-	-	2.19	-
1	8.99	8.99	-	-	8.99	-
1	2.19	2.19	-	-	2.19	-
		2.02	-	-	2.02	-
		4.12	-	-	4.12	-
			-			
			-			
1	0.70	0.70	-	-	-	0.70
1	3.29	3.29	-	-	-	3.29
			-			
1	8.29	8.29	-	-	-	8.29
1	4.00	4.00	-	-	-	4.00
1	4.00	4.00	-	-	-	4.00

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					SECRET GARDEN JOUR ENCHANTED FOREST P STUDIOC POLY SNAP NEWMANS OWN KCUP Price Override \$6.50 EMERILS BEG ESY BO Price Override \$6.50 Standard Tax 7.00% Purpose: Office Supplies
			01/31/17	Amazon.com	Poetic Turtle Skin Cover Case for Amazon Fire 7 (2015) Green Fire 7 2015 Case - Poetic Rugged Protective Silicone Case Poetic Rugged Protective Silicone Case for Amazon Fire 7, Black Paper Mate InkJoy 300 RT Retractable Ballpoint Pen Fire Tablet, 7" Display, Wi-Fi, 8 GB - Includes Special Offers, Black 2 PACK PROMO Sales Tax Purpose: Amazon Equipment
02/02/17	12223	319.26	01/01/17 - 01/31/17	-	Mileage for the period January 1, 2017 - January 31, 2017

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	4.00	4.00	-	-	-	4.00
1	3.00	3.00	-	-	-	3.00
1	2.49	2.49	-	-	-	2.49
1	11.99	11.99	-	-	-	11.99
		(5.49)	-	-	-	(5.49)
1	11.99	11.99	-	-	-	11.99
		(5.49)	-	-	-	(5.49)
		1.80	-	-	-	1.80
1	14.95	14.95	-	-	14.95	-
1	14.95	14.95	-	-	14.95	-
1	12.95	12.95	-	-	12.95	-
1	15.99	15.99	-	-	-	15.99
3	49.99	149.97	-	-	149.97	-
		(15.00)	-	-	(15.00)	-
		8.10	-	-	8.10	-
		319.26	-	5.61	4.59	309.06

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
03/01/17	12277	88.23	02/01/17 - 02/28/17	-	Mileage for the period February 1, 2017 - February 28, 2017
03/17/17	12291	75.96	##	##	##
03/31/17	12302	394.23	03/01/17 - 03/30/17	-	Mileage for the period March 1, 2017 - March 30, 2017
04/17/17	12328	226.33	07/15/00	##	Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Dept 01 Tax
			03/01/17	Five Guys	Hamburger with lettuce, pickles, tomatoes, ketchup, mustard, no bun Little Cajun Fry

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
		88.23	-	16.83	9.18	62.22
		75.96		-	75.96	-
		394.23		12.24	-	381.99
		8.00		-	8.00	-
		8.00		-	8.00	-
		8.00		-	8.00	-
		8.00		-	8.00	-
		8.00		-	8.00	-
		12.00		-	12.00	-
		12.00		-	12.00	-
		1.50		-	1.50	-
		1.50		-	1.50	-
		1.50		-	1.50	-
		1.50		-	1.50	-
		1.50		-	1.50	-
		1.50		-	1.50	-
		5.11		-	5.11	-
1	6.99	6.99		-	6.99	-
1	3.09	3.09		-	3.09	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					Little Hamburger with lettuce, pickles, A1 steak sauce Little Fry Regular Soda Tax
			##	Mezcal Mexican Bar & Grill	Unknown
			02/09/17	Applebees	Mnt Dew SW Steak Sal Pepsi Clas&Sig Combo with house salad and mac&chz Tax Tip
			03/23/17	##	Parking
			03/23/17	Need Pizza	Boulevard wheat CrimsoConcord Grape Cider Gluten Free Crust with pepperoni and mushroom Gluten Free Crust with bacon, chicken, and roasted peppers Tax

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	4.99	4.99		-	4.99	-
1	3.09	3.09		-	3.09	-
1	2.39	2.39		-	2.39	-
		1.44		-	1.44	-
		30.00		-	30.00	-
1	2.59	2.59		-	2.59	-
1	11.99	11.99		-	11.99	-
1	2.59	2.59		-	2.59	-
1	8.99	8.99		-	8.99	-
		1.83		-	1.83	-
		5.24		-	5.24	-
		3.75		-	-	3.75
1	5.00	5.00		5.00	-	-
2	7.00	14.00		14.00	-	-
1	14.99	14.99		14.99	-	-
1	16.49	16.49		16.49	-	-
		3.53		3.53	-	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
			##	##	##
05/02/17	12357	369.24	04/01/17 - 04/29/17	-	Mileage for the period April 1, 2017 - April 29, 2017
06/01/17	12376	577.98	05/01/17 - 05/31/17	-	Mileage for the period May 1, 2017 - May 26, 2017
			05/10/17	Bruegger	Big Bagel Bundle Receipt noted: Katherine Graduation Celebration (<i>food for meeting</i>)
			05/10/17	Dunkin Donuts	12 Donuts Ht Cof Sm OrigBlend Black Donut OceTea LG Unsweet Black Tax Purpose: Food for meeting
			04/28/17	Panera Bread	Bagel Pack Wild Blueberry Scone Blueberry Muffin Cinnamon Roll

Quantity	Price	Total	Not Submitted for Reimbursement			
				Improper	Unsupported	Reasonable
		5.24		-	5.24	-
		369.24		36.72	-	332.52
		507.96	-	12.24	-	495.72
		13.99	-	-	13.99	-
1	10.99	10.99	-	-	10.99	-
1	1.75		1.75	-	-	-
1	1.09		1.09	-	-	-
1	2.50		2.50	-	-	-
			1.14	-	-	-
1	13.99	13.99	-	-	13.99	-
2	2.59		5.18	-	-	-
2	2.49		4.98	-	-	-
2	2.89		5.78	-	-	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					Md Iced Tea
					Tax
					Purpose: Food for meeting
			##	##	Purpose: Book robotics - Barnes Noble
			05/23/17	Michaels	RL REFIL BAND YE
					SILICONE CORD VAL
					SILICONE CORD VAL
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					ECO SCIENCE TOYS
					ECO SCIENCE TOYS
					ECO SCIENCE TOYS

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
1	2.29		2.29	-	-	-
			0.16	-	-	-
		15.25	-	-	15.25	-
1	0.79	0.79	-	-	-	0.79
1	3.99	3.99	-	-	-	3.99
1	3.99	3.99	-	-	-	3.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99
1	5.99	5.99	-	-	-	5.99

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					SCIENCEWIZ ENERGY
					Sales Tax 7%
					Purpose: Robotics supplies - Hobby Lobby
			05/26/17	Michaels	SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					SODA CAN ROBUG
					ECO SCIENCE TOYS
					ECO SCIENCE TOYS
					ECO SCIENCE TOYS
					SCIENCEWIZ ENERGY
					Sales Tax 7%
06/16/17	12408	312.69	05/24/17 - 06/14/17	-	Mileage for the period May 24, 2017 - June 14, 2017
			06/14/17	Unknown	DEPT 01
					DEPT 01
					DEPT 01
					DEPT 01

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	11.99	11.99	-	-	-	11.99
		6.07	-	-	-	6.07
1	(5.99)	(5.99)	-	-	-	(5.99)
1	(5.99)	(5.99)	-	-	-	(5.99)
1	(5.99)	(5.99)	-	-	-	(5.99)
1	(5.99)	(5.99)	-	-	-	(5.99)
1	(5.99)	(5.99)	-	-	-	(5.99)
1	(5.99)	(5.99)	-	-	-	(5.99)
1	(5.99)	(5.99)	-	-	-	(5.99)
1	(5.99)	(5.99)	-	-	-	(5.99)
1	(5.99)	(5.99)	-	-	-	(5.99)
1	(11.99)	(11.99)	-	-	-	(11.99)
		(5.03)	-	-	-	(5.03)
		183.09	-	24.48	-	158.61
1	24.00	24.00	-	-	24.00	-
1	8.00	8.00	-	-	8.00	-
1	8.00	8.00	-	-	8.00	-
1	8.00	8.00	-	-	8.00	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					DEPT 01
					DEPT 01
					DEPT 01
					SALES TAX
					Purpose: Staff lunch for to review summer discovery
			06/08/17	DOLLAR GENERAL	S17 3 VALUE BOOK PDQ
					DGB SPF70 CSPRAY 6OZ
					COCA COLA CLASSIC 20
					OTH BOTTLE DEP- .05
					PERM MARKER JUMBO BL
					PERM MARKER JUMBO BL
					PERM MARKER JUMBO BL
					PERM MARKER JUMBO BL
					PERM MARKER JUMBO BL
					Purpose: Junior Camp Supplies
			06/02/17	Kardes Convience	PUMP 2 REGULAR
			06/02/17	Kardes Convience	PUMP 6 REGULAR
07/03/17	12432	76.50	06/15/17 - 06/30/17	-	Mileage for the period June 15, 2017 - June 30, 2017

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	8.00	8.00	-	-	8.00	-
1	8.00	8.00	-	-	8.00	-
1	4.00	4.00	-	-	4.00	-
		4.76	-	-	4.76	-
1	3.00	3.00	-	-	-	3.00
1	6.00	6.00	-	-	-	6.00
1	1.80	1.80	-	1.80	-	-
1	0.05	0.05	-	0.05	-	-
1	1.00	1.00	-	-	-	1.00
1	1.00	1.00	-	-	-	1.00
1	1.00	1.00	-	-	-	1.00
1	1.00	1.00	-	-	-	1.00
1	1.00	1.00	-	-	-	1.00
7.396	2.30	17.00	-	-	-	17.00
10.437	2.30	23.99	-	-	-	23.99
		76.50		12.24	-	64.26

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
07/31/17	12471	673.17	7/6/2017	Walmart	FRSH MIX BP FRSH MIX BP FRSH MIX BP GLUE GUN GLUE STICK RB-WAV LILAC RB-WAV HOT P RB-WAV NAVY/ RB-WAV BLK/W RB-WAV LAGOO RB-WAV YELLO WV HOT PINK 28OZ RIP FLN 28OZ RIP LML 28OZ RIP LML TAX Purpose: Walmart Materials for library event
			7/6/2017	THEISEN'S	PAINT, INT SEMI-GLOSS TAX Purpose: Theisens cattle barn paint

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	1.25	1.25		-	-	1.25
1	1.25	1.25		-	-	1.25
13	1.25	16.25		-	-	16.25
1	8.97	8.97		-	-	8.97
1	7.97	7.97		-	-	7.97
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	1.00	1.00		-	-	1.00
1	4.00	4.00		-	-	4.00
1	4.00	4.00		-	-	4.00
1	4.00	4.00		-	-	4.00
		3.83		-	-	3.83
3	34.19	102.57		-	-	102.57
		7.18		-	-	7.18

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
			07/03/17 - 07/26/17	-	Mileage for period July 1, 2017 - July 31, 2017
09/05/17	12551	527.84	08/01/17 - 08/31/17	-	Mileage for period August 1, 2017 - August 31, 2017
			##	Baked	Luke No onion Fruit Betty Coup Freddy Fruit Chix Salad fruit
10/02/17	12592	495.82	09/13/17	##	Purpose: County Director Learning Day
			09/11/17	##	Purpose: Target - Staying Independent
			08/01/17 - 08/31/17	-	Mileage for period September 1, 2017 - September 25, 2017
11/03/17	12627	994.12	10/16/17	Amazon	Reading Log: Gifts for Book Lovers / Reading Journal [Softback*Large (8"x10")]

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
		504.90		33.66	222.36	248.88
		489.09		11.22	-	477.87
		38.75		38.75	-	-
		25.00		-	25.00	-
		70.98		-	70.98	-
		399.84		-	33.66	366.18
4	5.99	23.96		-	-	23.96

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					Reading Log: Gifts for Book Lovers / Reading Journal [Softback*Large (8"x10") Tax Purpose: Reading logs
			10/13/17	##	Registration Receipt for County Director Learning Day
			10/13/17	Need Pizza	Iced Tea Beer Goose Island 312 Crimson PumpkinPieCider Crimson sunsetPomeg Cider Gluten Free Crust Olives Green Sausage Gluten Free Crust Canadian Bacon Pineapple Saurkraut Gluten Free Crust Pepperoni Sausage Green

			Not Submitted for Reimbursement			
Quantity	Price	Total		Improper	Unsupported	Reasonable
1	5.27	5.27		-	-	5.27
		1.44		-	-	1.44
1	25.00	25.00		-	-	25.00
1	2.50	2.50		2.50	-	-
1	2.50	2.50		2.50	-	-
1	5.00	5.00		5.00	-	-
1	7.00	7.00		7.00	-	-
2	7.00	14.00		14.00	-	-
1	14.49	14.49		14.49	-	-
1	15.49	15.49		15.49	-	-
1	17.49	17.49		17.49	-	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					Mushroom
					Tax
					Tip
					Purpose: Need Pizza Team Lunch
			10/17/17	Office Depot	HK, MED, COMMAND
					TABS, FLNG, 24PLK
					PEN, RET, GP, TU
					Instant Savings
					Sales Tax
					Purpose: Office supplies
			10/14/17	BARNES & NOBLE	Ballpoint Doodle Handbook
					Make It by the Book: 80 Craft Projects
					Book of Awards
					Purpose: Reference Books
			10/17/17	FIVE GUYS	Little Bacon Cheeseburger
					Bacon
					ON SIDE A.1.(R) Steak Sauce
					Little Fry

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
		5.49		5.49	-	-
		11.04		11.04	-	-
1	13.29	13.29		-	-	13.29
1	6.29	6.29		-	-	6.29
1	22.99	22.99		-	-	22.99
		(6.90)		-	-	(6.90)
		2.50		-	-	2.50
1	7.18	7.18		-	-	7.18
1	3.14	3.14		-	-	3.14
1	8.07	8.07		-	-	8.07
1	6.89	6.89		-	-	6.89
		-		-	-	-
		-		-	-	-
1	3.19	3.19		-	-	3.19

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					Regular Soda
					Sales Tax
					Purpose: Lunch Meeting Five Guys
			09/11/17	TARGET	HORMEL
					HORMEL
					DELI PLATTER
					FRESHBAR CER
					PERFECT SNACK
					PRO2 SNACK V
					PERFECT SNACK
					PERFECT SNACK
					CRUNCH PAK
					CRUNCH PAK
					HRZN
					CRYSTF
					WET ONES 20
					CHEEKY
					LUNCH BAG
					AND CARDIGAN
					TAX
					Purpose: Staying Independent supplies

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	2.39	2.39		-	-	2.39
		0.88		-	-	0.88
1	1.67	1.67		1.67	-	-
1	1.67	1.67		1.67	-	-
2	2.92	5.84		5.84	-	-
1	1.79	1.79		1.79	-	-
1	2.49	2.49		2.49	-	-
2	1.69	3.38		3.38	-	-
1	2.49	2.49		2.49	-	-
1	2.49	2.49		2.49	-	-
1	3.99	3.99		3.99	-	-
1	3.77	3.77		3.77	-	-
1	1.99	1.99		1.99	-	-
1	3.29	3.29		3.29	-	-
2	1.07	2.14		2.14	-	-
1	3.00	3.00		3.00	-	-
1	7.99	7.99		7.99	-	-
1	22.99	22.99		22.99	-	-
			3.18	-	-	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
			09/27/17 - 10/28/17	-	Mileage for period September 27, 2017 - October 28, 2017
			10/27/17	Goodwill	<i>No details on receipts</i>
			10/16/17	Amazon	Fruit and Vegetable Bingo Game Purpose: Fruit and Vegetable Bingo
			10/12/17	Amazon	Out of the Box, Westing, Jenna A Box Can Be Many Things (rookie Readers), Rau, Dana Meachen Makedo Cardboard Construction Tools - Perfect for In-Classroom STEM Learning and At-Home Play Tax Purpose: Out of the Box Maker Space Supplies
11/30/17	12657	349.25	10/24/17 - 11/25/17	-	Mileage for period October 24, 2017 - November 25, 2017
			11/20/17	Walmart	SWIF 24CT LV SPECIAL PACK BTY 6 SUPER HPY HOL STK HT SWEATER NATURETREND SF STKG CSHN

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
		621.18		-	8.16	613.02
		38.80		-	38.80	-
1	10.31	10.31		-	-	10.31
1	12.32	12.32		-	-	12.32
1	4.95	4.95		-	-	4.95
1	15.00	15.00		-	-	15.00
			1.04	-	-	-
		237.15		20.40	-	216.75
1	7.97	7.97		7.97	-	-
1	7.47	7.47		7.47	-	-
1	8.98	8.98		8.98	-	-
1	4.94	4.94		4.94	-	-
1	19.97	19.97		19.97	-	-
1	4.97	4.97		4.97	-	-
1	8.98	8.98		8.98	-	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					SF STKG CSHN SUAVE AERO TAX Purpose: Walmart supplies
			11/14/17	Walmart	CHILI'S MP Purpose: Gift cards 4-H volunteers
12/28/17	12682	206.04	12/10/17 - 12/23/17	-	Mileage for period December 10, 2017 - December 23, 2017
01/12/18	12695	212.16	12/24/17 - 01/07/18	-	Mileage for period December 24, 2017 - January 7, 2018
01/24/18	12710	336.11	01/08/18 - 01/22/18	-	Mileage for period January 8, 2018 - January 22, 2018
				-	Mileage rate change not captured on previous reimbursement (\$0.51 to \$0.545)
02/22/18	12734	65.40	02/04/18 - 02/15/18	-	Mileage for period February 4, 2018 - February 15, 2018
03/08/18	12751	392.40	02/18/18 - 03/04/18	-	Mileage for period February 18, 2018 - March 4, 2018
04/17/18	12797	512.30	03/18/18 - 04/14/18	-	Mileage for period March 18, 2018 - April 14, 2018

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
1	8.98	8.98		8.98	-	-
1	4.47	4.47		4.47	-	-
		5.37		5.37	-	-
1	30.00	30.00		30.00	-	-
		206.04		44.88	-	161.16
		212.16		-	35.70	176.46
		321.55		65.40	-	256.15
416	0.035	14.56		-	-	14.56
		65.40		10.90	-	54.50
		392.40		65.40	-	327.00
		512.30		32.70	-	479.60

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
05/15/18	12821	654.62	04/16/18 - 05/12/18	-	Mileage for period April 16, 2018 - May 12, 2018
			05/07/18	The Advantage Companies	Shredding Purpose: Shredding (not Credit Card Machine)
05/31/18	12839	421.66	##	##	Purpose: Iowa 4-H Confernece
			05/22/18	Walmart	NOTEBOOK NOTEBOOK NOTEBOOK NOTEBOOK MATCHBOOK MATCHBOOK MATCHBOOK PG MINI COMP NOTEBOOK NOTEBOOK NOTEBOOK NOTEBOOK NOTEBOOK MEMO BOOK MEMO BOOK MEMO BOOK

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
		618.58		43.60	-	574.98
212	0.17	36.04		-	-	36.04
		180.00		-	180.00	-
1	1.88	1.88		-	-	1.88
1	1.88	1.88		-	-	1.88
1	1.88	1.88		-	-	1.88
1	1.88	1.88		-	-	1.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	1.88	1.88		-	-	1.88
1	1.88	1.88		-	-	1.88
1	1.88	1.88		-	-	1.88
1	1.88	1.88		-	-	1.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					MEMO BOOK
					MEMO BOOK
					MEMO BOOK
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					JR POLYCOMP
					MATCHBOOK
					MATCHBOOK
					PG MINI COMP
					MATCHBOOK
					MATCHBOOK

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.67	0.67		-	-	0.67
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					PG MINI COMP
					MATCHBOOK
					PG MINI COMP
					PG MINI COMP
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					MATCHBOOK
					PG MINI COMP
					PG MINI COMP
					TAX
					Purpose: Walmart MMS Field Trip

			Not Submitted for			
Quantity	Price	Total	Reimbursement	Improper	Unsupported	Reasonable
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
1	0.88	0.88		-	-	0.88
		4.04		-	-	4.04

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
			05/14/18 - 05/25/18	-	Mileage for period May 14, 2018 - May 25, 2018
06/27/18	12873	321.55	06/13/18 - 06/28/18	-	Mileage for period June 13, 2018 - June 28, 2018
07/24/18	12933	506.85	07/01/18 - 07/24/18	-	Mileage for period July 1, 2018 - July 24, 2018
08/21/18	12978	776.17	08/08/18 - 08/20/18	-	Mileage for period August 8, 2018 - August 20, 2018
				-	<i>Visa credit card payment for Molly included as mileage</i>
				Hyatt / Theisen's	<i>Visa credit card payment for Extension employee</i>
09/05/18	13018	136.25	08/17/18 - 09/04/18	-	Mileage for period August 17, 2018 - September 4, 2018
09/19/18	13032	348.80	09/06/18 - 09/21/18	-	Mileage Bean Fam ANR Meeting Iowa City Olin John Lawrence meeting Altoona Directors Meeting Region 10 meeting
10/03/18	13047	348.80	09/06/18 - 09/21/18	-	Mileage Bean Fam ANR Meeting Iowa City

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
		179.85		65.40	-	114.45
		321.55		21.80	81.75	218.00
		506.85		223.45	-	283.40
		84.48		-	-	84.48
447.7	0.545	243.99		243.99	-	-
		447.70		447.70	-	-
		136.25		32.70	-	103.55
20	0.545	10.90		-	-	10.90
110	0.545	59.95		-	-	59.95
50	0.545	27.25		-	-	27.25
70	0.545	38.15		-	-	38.15
320	0.545	174.40		-	-	174.40
70	0.545	38.15		-	-	38.15
20	0.545	10.90		10.90	-	-
110	0.545	59.95		59.95	-	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					Olin John Lawrence meeting Altoona Directors Meeting Region 10 meeting
11/13/18	15029	114.45	10/26/18 - 11/12/18	-	Mileage for period October 26, 2018 - November 12, 2018
01/23/19	15107	255.33	12/03/18 - 01/08/19	-	Mileage for period December 3, 2018 - January 8, 2019
03/18/19	15184	215.28	01/23/19 - 03/15/19	-	Mileage for period January 23, 2019 - March 15, 2019
04/22/19	15222	71.94	##	##	##
06/14/19	15277	304.66	03/30/19 - 05/24/19	-	Mileage for period March 30, 2019 - May 24, 2019
08/07/19	15362	526.36	05/26/19 - 08/05/19	-	Mileage for period May 26, 2019 - August 5, 2019
09/20/19	15747	239.15	09/5/19 - 09/10/19	-	Mileage for period September 5, 2019 - September 10, 2019
10/04/19	15757	476.96	09/17/19 - 09/30/19	-	Mileage for period September 17, 2019 - September 30, 2019
			09/30/19	Sam's Club	MM TOWELS KINDMINIS

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
50	0.545	27.25		27.25	-	-
70	0.545	38.15		38.15	-	-
320	0.545	174.40		174.40	-	-
70	0.545	38.15		38.15	-	-
		114.45		10.90	-	103.55
		255.33		-	29.75	225.58
		215.28		7.63	207.65	-
		71.94		-	71.94	-
		304.66		14.17	-	290.49
		526.36		95.92	182.02	248.42
		239.15		-	37.72	201.43
		206.66		37.71	-	168.95
1	18.48	18.48		18.48	-	-
1	16.48	16.48		16.48	-	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

			Description Per Support		
Check Date	Check Number	Amount	Date	Vendor	Description
					KINDMINIS
					LOL HNH PCSF
					OTB CHIP
					DMSTCCHSETRF
					DANISH
					12OZ TRANS
					CHINET CUP
					MM PLATE
					CHZ N CRKR
					GUM DBLEMEN
					GUM DBLEMEN
					FRUIT GUSHE
					FUNSHAPES30
					MINIPRETZEL
					PISTACHIOS
					FUNSHAPES30
					MG TRAIL MI
					MG TRAIL MI
					MG TRAIL MI
					TWIZZLERS
					MIXED MINIS
					8" FOAM PLT

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
1	16.48	16.48		16.48	-	-
1	8.72	8.72		8.72	-	-
1	3.98	3.98		3.98	-	-
1	8.98	8.98		8.98	-	-
1	11.98	11.98		11.98	-	-
1	8.48	8.48		8.48	-	-
1	9.94	9.94		9.94	-	-
1	12.48	12.48		12.48	-	-
1	8.98	8.98		8.98	-	-
1	7.48	7.48		7.48	-	-
1	7.48	7.48		7.48	-	-
1	9.98	9.98		9.98	-	-
1	10.98	10.98		10.98	-	-
1	12.24	12.24		12.24	-	-
1	15.98	15.98		15.98	-	-
1	10.98	10.98		10.98	-	-
1	9.98	9.98		9.98	-	-
1	9.98	9.98		9.98	-	-
1	9.98	9.98		9.98	-	-
1	7.58	7.58		7.58	-	-
1	14.98	14.98		14.98	-	-
1	12.48	12.48		12.48	-	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					TAX Purpose: Sams Club supplies Unknown
10/18/19	15769	75.43	10/02/19 - 10/09/19	-	Mileage for period October 2, 2019 - October 9, 2019
10/18/19	15770	454.49	10/09/19	Sam's Club	RENMBRSHIP KARVARIETY1F KARVARIETY1F NUTRIGRAIN3F CM SVRY SNCF QUAKERCHEWVF JIF 36CT CRF MINIPRETZELF SWISSMISS50F KEEBLERMULTF BAKED MIX VARIETY 50CF WELCHS F SPRING WATER 24OZ KAJ RTF 8 OZ WATER F

Quantity	Price	Total	Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
		9.22		9.22	-	-
		(4.00)		(4.00)	-	-
		75.43		-	37.71	37.72
1	45.00	45.00		-	45.00	-
1	10.98	10.98		-	10.98	-
1	10.98	10.98		-	10.98	-
1	9.68	9.68		-	9.68	-
1	12.98	12.98		-	12.98	-
1	8.98	8.98		-	8.98	-
1	7.98	7.98		-	7.98	-
1	12.98	12.98		-	12.98	-
1	5.98	5.98		-	5.98	-
1	10.38	10.38		-	10.38	-
1	13.38	13.38		-	13.38	-
1	12.98	12.98		-	12.98	-
1	12.98	12.98		-	12.98	-
1	6.47	6.47		-	6.47	-
1	5.98	5.98		-	5.98	-
1	7.98	7.98		-	7.98	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
					TROPICANA 1F
					KINDMINTS F
					KINDMINTS F
					MG TRAIL MIF
					MG TRAIL MIF
					MG TRAIL MIF
					DELUXE MEXEF
					MTS DAT SNCF
					CHEESECASKE F
					HF CCKTL LIF
					HF CCKTL LIF
					VEG TRAY F
					SHARPIE ARY
					DMSTCCHSETRF
					FUNSHAPES30F
					CILANTROSALF
					OTB CHIP
					OTB CHIP
					PLAY FOOD
					PLAY FOOD
					NABISCO
					TAX

Quantity	Price	Total	Not Submitted for Reimbursement			
				Improper	Unsupported	Reasonable
1	13.98	13.98		-	13.98	-
1	16.48	16.48		-	16.48	-
1	16.48	16.48		-	16.48	-
1	9.98	9.98		-	9.98	-
1	9.98	9.98		-	9.98	-
1	9.98	9.98		-	9.98	-
1	13.98	13.98		-	13.98	-
1	9.98	9.98		-	9.98	-
1	15.78	15.78		-	15.78	-
1	8.28	8.28		-	8.28	-
1	8.28	8.28		-	8.28	-
1	9.98	9.98		-	9.98	-
1	16.80	16.80		-	16.80	-
1	8.98	8.98		-	8.98	-
1	10.98	10.98		-	10.98	-
1	5.98	5.98		-	5.98	-
1	3.98	3.98		-	3.98	-
1	3.98	3.98		-	3.98	-
1	21.98	21.98		-	21.98	-
1	21.98	21.98		-	21.98	-
1	11.98	11.98		-	11.98	-
		9.00		-	9.00	-

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

Selected Reimbursements to Jennifer Fischer
For the Period October 1, 2016 through September 30, 2020

Check Date	Check Number	Amount	Description Per Support		
			Date	Vendor	Description
02/19/20	15889	147.19	##	##	##
03/19/20	15934	277.37	11/14/19 - 12/03/19	-	Mileage for period November 14, 2019 - December 3, 2019
06/24/20	16083	92.65	6/12/20 - 6/13/20	-	Mileage for period June 12, 2020 - June 13, 2020
07/08/20	16093	97.33	##	##	##
08/17/20	16152	121.34	##	##	##
Total		<u>\$ 17,809.46</u>			

- No supporting documentation available.

NOTE: Auditor's notations are in italics.

			Not Submitted for Reimbursement	Improper	Unsupported	Reasonable
Quantity	Price	Total				
		147.19		-	147.19	-
		277.37		11.67	-	265.70
		92.65		-	11.99	80.66
		97.33		-	97.33	-
		121.34		-	121.34	-
		<u>\$ 17,809.46</u>	<u>75.51</u>	<u>2,729.65</u>	<u>3,121.64</u>	<u>11,958.17</u>

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

Staff

This special investigation was performed by:

Melissa J. Finestead, CFE, Manager

Noelle M. Johnson, Senior Auditor

Ronica H. Drury, Staff Auditor

Ridge G. Nennig, Staff Auditor

A handwritten signature in black ink that reads "Annette K. Campbell". The signature is written in a cursive style with a large, stylized "A" and "C".

Annette K. Campbell, CPA
Deputy Auditor of State

Appendix

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

Items Returned by Jennifer Fischer

Jen Returned Items

Pop up tent
Sport brella XL Red
Copper Titanium XL 22" Griddle-Bella
ISU Pillow

Inside Under Armer (sic) Blue bag

2 - ISU Tie blankets
grey lunch cooler
Color Labtop (sic) bag
Car tie down net
Dog collapsable (sic) dish
Grey & Red ISU zip up jacket
Red Converse shoes
Isu Dog Collar
Cup Cake Doggie (Waste) bags
Dog brush
Food wrappers
Dog furminator brush
Dog Harness
2 metal dog training collars
Charles Wysocki 300 piece puzzle
A Magical Nigh (sic) Sky 1000 piece puzzle
Dog training collar/leash brown string
plaid dog bandana
Santa Dog toy
Green plastic dog toy
Orange Plastic dog toy
ISU dog Bandana
Dog food in collapsable (sic) train right Bag
2 hair ties

Cardboard Box

Dinsey (sic) U Book
The 7 Habbits of Highly Effective Teens book
The Champion's Mind book
Creating Magic 10 Common Sense Leadership Strategies from a life at disney book
Teach with your strengths book
10 Women who changed science and the world book
anxious for nothing book
anxious for nothing-Study Guide book

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

Items Returned by Jennifer Fischer

Blueprint how DNA makes us who we are book
Made to stick book
uno FLIP! Card game
Sticky Note pad
121-writing utensils (pens, markers, color pencils)

4-H Under Armer (sic) back pack

little flash light with batteries
Black Dell Laptop
Dell charging cord
Purple Hp Laptop
GO Pro Camera

Tan ISU Reusable Bag

Dog Life vest
ISU Rolled up travel blanket
Cyclone Hat
Red Umbrella
3 screws
DIY Candle Kit

ISU Accessory tote bag

Wireless charger
Black Web Ear buds
wireless Speaker
Compact Mirror
Soundcore device
Ditgital Charger -Premium Tech

TJ Maxx Reusable Bag

ISU Cyclone Navy hooded Sweatshirt
ISU Red Sheppard Sweat Shirt partial zip
Red XL tshirt (taking the road less traveled WISE)
ISU Cyclone Red/White Russel tshirt XL
Red Beat Iowa Tshirt XL
ISU Extension Front zip Red Sweatshirt
ISU Ug Apparel 3/4 sleeve red dress shirt
ISU Shaker bottle
3 isu infinity scarves
Red bottle cozie
Red ISU bottle cozie

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

Items Returned by Jennifer Fischer

2 pairs-isu socks
Gray Packable travel blanket
Black Clover Sweatshirt 2X
light red ISU tshirt XL
Bula red face cover/scarf
ISU hankerchief
Red ISU polo L
ISU Red,white,black,Cap
ISU Stocking hat
ISU landurd (*sic*)
White Jones COUnty polo shirt
ISU Extension red polo
ISU Resuable Grocery Bag
Red travel Monkey mat
Orange/ Red Large Curtian (*sic*)
Red/white Quarter sleeve dress shirt
green polo
XL Ricochet white shirt
White with red pin stripes quarter sleeve dress shirt
Red gold paisley wrangler shirt
red polka dot tshirt
red lace shirt
mulit color plaid button up
pink/red long sleeve button up
red dress tank top
ISU black and White quarter sleeve shirt
ISU Red long sleeve tshirt
ISU Dark grey red long sleeve tshirt hooded
ISU Red long sleeve tshirt hooded
Red Long Sleeve Sweater
Red ISU Hooded Sweatshirt
Discover Camp Tshirt Gold
Discover Camp Tshirt Yellow
Discover Camp Tshirt Pink
Discover Camp Tshirt Blue
Discovery Camp tshirt Green
Discovery Camp tshirt Royal Blue
Discovery Camp tshirt light blue
Cyclonies ISY (*sic*) Gray tshirt red egding
Red ISU tshirt
Red tshirt (Corn it's everything)

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

Items Returned by Jennifer Fischer

red white tie dye Cy Tshirt
Gray ISU tshirt
Dark Gray ISU Baseball tshirt
3-heather green 4H tshirts
3-tie dye 4h (*sic*) tshirt's
2- green 4-H tshirt's
Gray with green sleeves qtr sleeve 4-H tshirt
Blue 4-H tshirt
Black 4-H shirt
light green Lovell Lions 4-H tshirt
Green 4-H tshirt
tie dye clover kids tshirt
pink 4-H tshirt
light gray 4-H tshirt
Navy Blue 4-H youth conference tshirt
Gray (GROW) 4-H tshirt
4-H Navy Blue Tshirt
Gray Jones County 4-H tshirt
LEE Khaki shorts
Columbia Khaki Shorts
Columbia Khaki Pants
Lands end Khaki Pants
Eddie Bauer Khaki Pants

Source: Extension official

NOTE: Auditor's notations in italics