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**NEWS RELEASE**

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FOR RELEASE

March 2, 2021

Auditor of State Rob Sand today released a report on a special investigation of the Iowa Judicial Branch, First Judicial District - Juvenile Court Services (District) for the period January 1, 2016 through December 31, 2019. The special investigation was requested by Judicial Branch officials as a result of concerns regarding certain financial transactions processed by a former District employee, Nicole Foelske.

Sand reported the special investigation identified \$123,642.57 of improper and \$11,436.36 of unsupported credit card charges and the related administrative fees. The credit cards were provided to the District by SuccessLink, a local non-profit organization which had a contractual arrangement with the District. The improper charges identified include \$103,073.20 of personal purchases at Target, \$14,474.22 at Walmart and Sam's Club, \$1,392.85 from Amazon, and \$1,101.06 from other various vendors. Of the \$103,073.20 of personal purchases identified from Target, \$102,402.00 was for 518 gift cards and the related activation fees. In addition, \$12,893.02 of the \$14,474.22 of purchases identified from Walmart and Sam's Club were for gift cards and the related activation fees.

Sand also reported 438 gift cards purchased at Target and Walmart matched deposits to Ms. Foelske's PayPal account by the gift cards' denomination and purchase/deposit dates. While some of the gift cards were purchased in the days or weeks prior to a deposit date, others were purchased the same day they were deposited to Ms. Foelske's PayPal account. In addition, Sand reported PayPal records document the amounts deposited were frequently transferred from PayPal to Ms. Foelske's personal bank account the same day or within a short time after the deposit.

Sand reported the \$11,436.36 of unsupported credit card charges identified includes \$624.00 of gift cards purchased from Target and \$10,459.26 of gift cards purchased from various vendors which were to be used as incentives for juveniles and provided to parents as assistance with fuel costs for attending appointments and required meetings. Because sufficient documentation was not available for distribution of these gift cards and sufficient controls were not in place to safeguard the gift cards, it was not possible to determine if they were used for personal purposes or District operations.

Sand reported SuccessLink received a \$15,526.71 check from Ms. Foelske in April 2020 for personal purchases made with the credit card assigned to her. District officials also reported Ms. Foelske submitted a \$370.40 personal check in 2017 after she was asked to submit supporting documentation for credit card purchases which appeared personal in nature. District officials did not notify officials at the Judicial Branch or the Office of Auditor of State in 2017 of the personal use of the credit card or the payment Ms. Foelske made to the District.

Sand recommended the Judicial Branch and District officials implement procedures to ensure internal controls are strengthened, including segregation of duties; ensuring all credit card purchases and disbursements are properly supported, reviewed, approved, and paid in a timely manner; performing independent reviews of the use of incentive cards; and performing periodic independent comparisons of the incentive cards on hand to supporting documentation.

Sand also recommended the use of a fiscal agent and/or payment processor be vetted and approved by Judicial Branch officials. Prior to approval, officials should ensure adequate safeguards are in place at the District and the fiscal agent/payment processor, including provisions all transactions processed by the outside entity are properly supported, controlled, monitored, reported, and reviewed by District officials for propriety and compliance with funding restrictions prior to payment. In addition, Sand recommended that if an administrative fee is paid to the outside entity it be based on costs which can be clearly documented or actual costs allocated over a reasonable basis, such as time studies.

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

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
IOWA JUDICIAL BRANCH  
FIRST JUDICIAL DISTRICT - JUVENILE COURT SERVICES  
  
FOR THE PERIOD  
JANUARY 1, 2016 THROUGH DECEMBER 31, 2019**

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## Auditor of State's Report

To Todd Nuccio, State Court Administrator:

As a result of alleged improprieties regarding certain financial transactions processed by a former employee and at your request, we conducted a special investigation of the Iowa Judicial Branch, First Judicial District - Juvenile Court Services (District). We have applied certain tests and procedures to selected financial transactions of the District for the period January 1, 2016 through December 31, 2019. Based on a review of relevant information and discussions with Judicial Branch and District 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) Interviewed District officials to determine how services provided by a contractor were monitored and how services provided to juveniles were requested and tracked.
- (3) Obtained and examined credit card statements to determine if related purchases were appropriate, reasonable for District operations, and properly approved. We also determined if certain purchases were supported by adequate documentation.
- (4) Examined information obtained directly from vendors to determine if certain purchases were appropriate for District operations.
- (5) Interviewed District officials and personnel to determine the propriety of certain credit card charges.
- (6) Examined reimbursements to a former District employee, Nicole Foelske, to determine the propriety of the payments.
- (7) With the assistance of law enforcement officials, obtained PayPal transaction histories for accounts held by Ms. Foelske and/or her family members. We examined the information from PayPal to determine if gift cards were deposited to the accounts.
- (8) Obtained and examined monthly bank statements for Ms. Foelske's personal bank accounts held at a certain financial institution to determine if amounts from Ms. Foelske's PayPal accounts were transferred to the bank accounts.
- (9) Reviewed the transcript of an interview with Ms. Foelske provided by the Black Hawk County Sheriff's Office.

These procedures identified \$123,642.57 of improper and \$11,436.36 of unsupported credit card charges and related administrative fees. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **G** 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 a review of the entire First Judicial District - Juvenile Court Services, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Black Hawk County Sheriff's Office, the Division of Criminal Investigation, the Black Hawk 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 Iowa Judicial Branch, First Judicial District - Juvenile Court Services, Black Hawk County Sheriff's Office, Black Hawk County Auditor's Office, and SuccessLink 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

February 10, 2021

Iowa Judicial Branch  
First Judicial District - Juvenile Court Services  
Investigative Summary

**Background Information**

For administrative and case scheduling purposes, the Iowa District Court is divided into eight judicial districts under the Judicial Branch. The administrative offices of the First Judicial District (sometimes referred to as District One) are located in Waterloo, Iowa and the District includes Allamakee, Black Hawk, Buchanan, Chickasaw, Clayton, Delaware, Dubuque, Fayette, Grundy, Howard, and Winneshiek Counties. The juvenile court is a specialized court within the district court that presides over four kinds of cases related to children:

- Child in Need of Assistance (CINA) cases most typically involve abused, abandoned, or neglected children, and sometimes lead to termination of parental rights.
- Delinquency cases involve acts that would be considered criminal acts if committed by an adult.
- Commitment proceedings involve the placement of a child in a hospital or other treatment facility for mental illness or a substance abuse problem.
- Adoption.

Juvenile court cases involve a series of court hearings that differ somewhat depending on the type of case. Juvenile court officers (JCOs) work directly with troubled young people. JCOs and their staff, collectively referred to as Juvenile Court Services (JCS), serve an intake function for delinquency cases. They arrange for treatment and services for juveniles with problems and work closely with the families of troubled children. JCOs arrange for a young person to pay victim restitution or perform community services. They work closely with schools and law enforcement officials. They monitor a juvenile's progress. JCOs also administer "informal adjustment programs" for youth who are not formally charged with delinquency, but who still require some form of supervision to ensure accountability. Support services directed by the Chief JCO or designee may include case management and a variety of community based services, known as graduated sanctions services. District employees also refer to graduated sanctions services as "wrap services."

Nicole Foelske was employed as the Juvenile Court Office Accountant and Contract Administrator for JCS in the First Judicial District (District) from May 25, 2012 until January 2, 2020. Ms. Foelske's duties included:

- Negotiating and writing new contracts in consultation with the Department of Human Services (DHS) and the Attorney General's office.
- Documenting and tracking data on all contracts regarding performance measures to be in compliance with the Accountable Government Act.
- Setting up and maintaining accounting systems for tracking usage of juvenile delinquency programs funding and juvenile court ordered services (COS) funding.
- Establishing the District budget reflecting District priorities and budget constraints.
- Documenting referrals for juvenile court ordered services, verifying sufficient funding exists to cover the referrals and the requests meet eligibility requirements for court ordered services funding.
- Determining accuracy and propriety of documentation for all vendor invoices.
- Preparing and submitting Government Accounting Expenditures (GAX) forms to process vendor payments for juvenile delinquency funding contracts and juvenile court ordered services through the State's accounting system.

- Maintaining a record of payments made to vendors. Completing monthly reports regarding all expenditures and number of youth receiving services.
- Establishing documentation on all referrals, discharges, and success rates from delinquency programs. Preparing reports and summaries as required.
- Maintaining all documentation in a manner which easily facilitates audit of content.
- Recommending to the Chief JCO the level of unspent funds to be transferred to Decategorization at the end of the year and processing the forms required for the transfer.
- Monitoring vendors for compliance with contractual requirements, State of Iowa Code requirements, and Iowa Administrative Code requirements. Performing annual audits of vendor contracts to determine whether mandatory audit criteria are being met.
- Monitoring and reviewing all Juvenile Court Services grants for compliance with applicable requirements.
- Tracking community service and restitution funds.

The District's primary funding comes from several DHS programs, including Graduated Sanctions, Court Ordered Services, and Juvenile Drug Courts. DHS allocates the funds to each Judicial District annually. If the Judicial Districts do not spend all funds allocated, District officials can request to decategorize the allocated funds. If approved by the Decategorization Governance Board, the decategorized funds may be used to provide wrap services over the next two fiscal years.

In addition, the Chief JCOs are often able to leverage delinquency funds with other community funding sources to enhance the services available, for example, through the local Decategorization (DCAT) Projects. DCAT allows JCS, DHS and counties to collaborate, share funds, and jointly plan and establish programs to better serve their young people. JCS may also work with school districts or other community funding sources to jointly fund treatment programs. Sometimes families are asked to pay a fee or access their private insurance if they are able, and delinquency funds help offset costs for people who do not have other resources.

Prior to October 1, 2017, the District received funding from the Department of Human Rights Division of Criminal and Juvenile Justice Planning (CJJP). CJJP conducts research, planning, data coordination, and information clearinghouse functions for the state's justice system. CJJP also administers grant programs to fund local projects to prevent juvenile crime, provide services to juvenile offenders and otherwise improve Iowa's juvenile justice system. During this time, the District entered into an agreement with Black Hawk County to act as the fiscal administrator for the funding received from CJJP and DHS.

CJJP officials identified concerns with claims submitted by Ms. Foelske, including claims which were not adequately supported or approved by the Director. Because of continued issues with the way Ms. Foelske submitted claims, including claims for amounts outside the grant period and unsupported expenses, CJJP ended its relationship with the District at the completion of the October 1, 2016 through September 30, 2017 contract. After the contract was terminated by CJJP, additional funding was provided by DHS to cover the loss of funding from CJJP and Black Hawk County continued to act as the fiscal agent for the funding from DHS.

The District entered into an agreement with a local non-profit organization, SuccessLink, in 2013 to provide family engagement and mental health services. SuccessLink also offers services such as information technology support, database development, grant writing, back office support, and serving as a fiscal agent. While the District did not establish a formal contract with SuccessLink for fiscal agent services, SuccessLink obtained two credit cards in May 2016 and distributed one to Ms. Foelske and the other to the District Director so the District could purchase needed items for juveniles immediately, such as gift cards for shoes and clothing. In addition to the credit cards, SuccessLink also issued checks to vendors on behalf of the District when requested by Ms. Foelske.



Judicial Branch employees are required to review and acknowledge by electronic signature they have read and agree to the policies and procedures included in the employee handbook. Section 10.5 of the handbook, "Use of Property," specifies, in part, "Prohibited activities include... Unauthorized possession, lending, borrowing, duplication, or careless or improper use, or failure to promptly return the loss of keys, security access cards, *credit cards*, (emphasis added) I.D. cards, or other state property." Ms. Foelske electronically signed an acknowledgement on August 29, 2019 that she had read the employee handbook.

During October 2019, District officials determined Ms. Foelske had charged personal purchases to the SuccessLink credit card in September while she was on a paid leave. After identifying the personal purchases, District officials interviewed Ms. Foelske and, after the meeting, placed her on paid administrative leave effective October 23, 2019. District officials also worked with officials at the Judicial Branch regarding the concerns identified.

A copy of correspondence the District provided to Ms. Foelske regarding the concerns identified are included in **Appendix 1** along with her resignation letter. As illustrated by the **Appendix**, she resigned from her position on January 2, 2020.

As a result of the concerns identified, Judicial Branch officials requested the Office of Auditor of State review the District's financial records. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2016 through December 31, 2020.

### **Detailed Findings**

The procedures performed identified \$123,642.57 of improper and \$11,436.36 of unsupported credit card charges and related administrative fees for the period of January 1, 2016 through December 31, 2019. The credit cards used were issued to the District by SuccessLink. The improper purchases identified include personal items such as groceries, cell phone accessories, kitchen utensils, and electronics purchased from Target, Walmart, Sam's Club, Amazon, and various other vendors. The improper purchases identified also include gift cards purchased from Target, Walmart, and Sam's Club which cost in excess of \$115,000.00.

The \$11,436.36 of unsupported credit card charges identified also include gift cards which may have been used for personal purposes or for District operations or juveniles. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

We prepared a list of questions to discuss with Ms. Foelske to obtain an understanding of her job duties and purchases made with the SuccessLink credit cards. As a result of restrictions in place because of COVID-19, we were unable to attend an interview a detective of the Black Hawk County Sheriff's Office held with Ms. Foelske in her home in January 2021. However, the detective provided a transcript of the interview which included the questions we provided to the Sheriff's Office. Information provided by Ms. Foelske during the interview is included in subsequent sections of this report.

### **IMPROPER AND UNSUPPORTED CREDIT CARD CHARGES**

As previously stated, SuccessLink provided credit cards in May 2016 to Ms. Foelske and the District Director to purchase items necessary for juveniles served by the District. SuccessLink's policy required supporting documentation be provided to SuccessLink to support the charges made on the credit cards each month. Support was to be maintained by SuccessLink. The District was also to keep copies of supporting documentation for purchases in the corresponding juvenile files. Ms. Foelske was responsible for ensuring the supporting documentation was provided to SuccessLink and the reimbursement request was submitted to Black Hawk County for payment to SuccessLink in a timely manner.

The monthly credit card statements were received by SuccessLink staff. According to SuccessLink's policy, all credit card purchases were required to be supported by receipts, invoices, or other documentation. According to a SuccessLink official, Ms. Foelske was to provide the supporting documentation on a monthly basis so SuccessLink staff could match it with the charges on the monthly statements. Once the charges were reviewed, an invoice was prepared listing the charges, checks issued on behalf of the District, and SuccessLink's 3% administrative fee. The invoice was emailed to Ms. Foelske at the District office to be paid.

Once received, Ms. Foelske prepared a reimbursement request to be reviewed and approved by the District Director. After it was approved by the District Director, the request for reimbursement and supporting documentation were submitted to DHS or Black Hawk County for payment. Supporting documentation included invoices from SuccessLink. The documentation which supported the charges listed on the invoice were maintained at SuccessLink, and included credit card statements, detailed charge receipts, invoices from vendors, and the redeemed checks issued by SuccessLink on behalf of the District.

In addition to purchases made using the credit cards issued by SuccessLink, Ms. Foelske processed disbursements for the District which resulted in payments issued by Black Hawk County on behalf of the District and payments through the State's accounts payable processing system. We performed testing on the disbursements from Black Hawk County and the State's accounting system and did not identify any additional improper payments. These disbursements were also to be properly supported by appropriate documentation and approved by the District Director.

According to District officials, a "Funding Request Form" was to be completed for each juvenile in need of assistance each time funds were spent to provide services and/or meet individual needs such as clothing or school supplies. A copy of the form is included in **Appendix 2**. As illustrated by the **Appendix**, the form identifies in the COS (court ordered services) section the type of service or assistance requested to be provided to a specified juvenile. It also includes the cost of the services requested and documents how the service addresses the risk factors listed.

The form is required to be signed by the Supervisor assigned to the juvenile's case and the Chief JCO. The form included in the **Appendix** includes an example of a request for funds to provide a juvenile's family funds to purchase gas to return the juvenile to the State Training School after a home visit. According to District officials, this form should have been completed for all purchases made on behalf of a juvenile, including gift cards which were to be used to purchase items needed by the juvenile.

District and Judicial Branch officials reported use of the form was a "best practice;" it's use was not mandated by a written policy or procedure. However, District officials also reported they told Ms. Foelske the form was required to be completed and forms were to be maintained for all juvenile services. District officials also stated there were several times they recalled instructing Ms. Foelske to make sure a form was completed for a purchase of a gift card or other service provided to or on behalf of a juvenile.

We obtained all credit card statements, invoices from SuccessLink, payments made by Black Hawk County to SuccessLink on behalf of the District, and payments prepared by Ms. Foelske using funds provided by CJPJ and DHS for the period January 1, 2016 through December 31, 2019 and examined the documents for propriety. Using the supporting documentation available from the records obtained from SuccessLink and the District; information we obtained directly from selected vendors; internet searches; discussions with District officials; and the vendor, frequency and amount of purchases and payments, we classified disbursements as improper, unsupported, or reasonable.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for District operations. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the credit card purchase was

related to District operations or personal in nature. Other disbursements were classified as reasonable based on the vendor, frequency and amount of the payments and discussions with Judicial officials, including the Chief JCO, if sufficient supporting documentation was not available.

The improper and unsupported disbursements identified were purchases made with credit cards provided to the District by SuccessLink and the administrative fee incurred by the District for the improper and unsupported purchases made with the credit cards. The improper and unsupported disbursements identified are described in the following paragraphs.

### Credit Card Purchases

We identified 228 credit card transactions which included improper items purchased at various retail vendors. **Table 1** summarizes the number and amount of improper credit card charges identified. The improper purchases identified for each vendor are listed in the **Exhibits** specified in the **Table**.

Table 1					
Vendor	Exhibit	Total Amount	Improper Charges Identified		
			Amount	Percent of Total	Number
Target	<b>B</b>	\$ 107,020.24	103,073.20	96.3%	126
Walmart and Sam's Club	<b>C</b>	21,835.46	14,474.22	66.3%	29
Amazon	<b>D</b>	1,495.56	1,392.85	93.1%	53
Other Vendors	<b>E</b>	19,686.12	1,101.06	5.6%	20
Total		\$ 150,037.38	120,041.33		228

As illustrated by the **Table**, the majority of the purchases made with the credit cards at Target and Amazon were improper.

Using information obtained directly from Target, Walmart, and Sam's Club, we determined over 500 gift cards with face values of \$100.00 to \$500.00 were purchased with the credit cards from SuccessLink between March 28, 2017 and December 31, 2019. A limited number of the gift cards were supported by appropriate documentation maintained by the District. However, we also determined over 400 gift cards with face values of \$100.00 to \$500.00 were deposited during the same period to a PayPal account established in Ms. Foelske's name. Additional information about the gift cards deposited to the PayPal account is included in subsequent sections of this report.

As previously stated, a detective of the Black Hawk County Sheriff's Office conducted an interview with Ms. Foelske regarding the credit card issued to her by SuccessLink. During the interview, Ms. Foelske initially reported she determined she mistakenly used the credit card for personal use while on maternity leave in 2017. She also stated she immediately notified SuccessLink and the Director and repaid the amount. Ms. Foelske denied she used the SuccessLink credit card for personal use after this instance. However, later in the interview, Ms. Foelske stated she may have used the credit card for personal purchases after 2017 but could not say with certainty.

**Target** – The credit card statements from January 1, 2016 through December 31, 2019 included 139 transactions from Target stores totaling \$107,020.24. Of the 139 transactions, 121 were made with the credit card assigned to Ms. Foelske and 18 were made with the credit card assigned to the District Director. However, according to the District Director, Ms. Foelske had access to and periodically used the credit card assigned to the District Director. The District Director also reported on occasion Ms. Foelske asked for her card when the credit card assigned to Ms. Foelske was at the card limit. The Director was unable to recall specific dates when she provided her card to Ms. Foelske.

Because supporting documentation was not available for all of the transactions, we contacted Target and obtained a detailed listing of the items purchased. The dates and amounts of the 139 transactions are listed in **Exhibit B** along with the information from Target. Using the information from Target, we determined most of the transactions were primarily composed of or included VISA or Mastercard gift cards. The face value of individual gift cards ranged from \$50.00 to \$200.00 and the charges included an activation fee of \$5.00 for each \$50.00 gift card and \$6.00 for each \$100.00 and \$200.00 gift card. However, as illustrated by the **Exhibit**, Target did not provide a detailed list for five of the 139 transactions.

Of the five transactions, two were purchases made on March 26, 2019 and two were purchases made on March 28, 2019. The total amount charged to the credit card for these four transactions agrees with the total of other transactions which were composed exclusively of gift cards. As a result, it is apparent these four purchases for which Target did not provide detailed information also were composed of gift cards. We are unable to determine what was purchased for the remaining \$199.34 transaction for which Target did not provide a detailed listing. The five transactions are summarized in **Table 2**.

**Table 2**

<b>Date</b>	<b>Amount</b>	<b>Items Purchased*</b>
12/07/18	\$ 199.34	Unknown
03/26/19	412.00	2 \$200.00 gift cards plus \$6.00 activation fee per card
03/26/19	830.00	2 \$100.00 gift cards plus \$6.00 activation fee per card 3 \$200.00 gift cards plus \$6.00 activation fee per card
03/28/19	1,030.00	5 \$200.00 gift cards plus \$6.00 activation fee per card
03/28/19	1,030.00	5 \$200.00 gift cards plus \$6.00 activation fee per card

\* - Based on transaction amount and comparison to other transactions listed in **Exhibit B**.

The number and cost of the gift cards purchased at Target with the credit cards assigned to Ms. Foelske and the District Director are summarized in **Table 3** by calendar year and face value of the gift cards. The costs summarized in the **Table** include the activation fees charged by Target.

**Table 3**

<b>Period</b>	<b>Face Value of Gift Cards*</b>			<b>Total Cost</b>	<b>Total Cards</b>
	<b>\$50.00</b>	<b>\$100.00</b>	<b>\$200.00</b>		
05/01/18-12/31/18^	\$ 165.00	1,378.00	44,702.00	46,245.00	233
01/01/19-12/31/19#	165.00	3,604.00	56,244.00	60,013.00	311
Total Cost	330.00	4,982.00	100,946.00	106,258.00	
Total Number of Cards	6	47	491		544

\* - Amounts shown are the cost of the gift cards purchased and include activation fees.

^ - There were no gift cards purchased at Target prior to 05/17/18.

# - Includes the purchases made on 03/26/19 and 03/28/19.

As previously stated, a "Funding Request Form" was to be completed for each juvenile in need of assistance. According to District officials, this form should have been completed for any gift cards purchased for a juvenile. Judicial officials tried to locate a Funding Request Form for each gift card purchased. They located Funding Request Forms and supporting documentation, including signed receipts for the gift cards, to support the purchase of 22 gift cards totaling \$3,232.00. As illustrated by **Exhibit B**, we classified the 22 gift cards which were supported by a Funding Request Form as reasonable.

District officials also located Funding Request Forms which they believed supported an additional 35 gift cards totaling \$5,857.00. The 35 gift cards are identified in **Exhibit B**. However, these purchases were not supported by any other documentation and the related forms were not signed

as required by District policy to document approval. Because sufficient controls were not in place, Ms. Foelske had the ability to complete forms for gift cards which were not necessary for the District's operations in an effort to make their purchase appear appropriate. As previously stated, we matched over 400 gift cards deposited to Ms. Foelske's PayPal account with gift cards purchased with the SuccessLink credit cards. The matched gift cards included 12 for which an unsigned Funding Request Form was located. Of the 35 gift cards for which an unsigned Funding Request Form was identified, 31 were purchased prior to Ms. Foelske's administrative leave period. Because 12 of the 31 were deposited to Ms. Foelske's PayPal account, we classified the 31 gift cards as improper in **Exhibit B**. The four remaining gift cards which were supported by an unsigned Funding Request Form were purchased while Ms. Foelske was on leave in October 2019 and are classified as unsupported in the **Exhibit**.

The **Exhibit** also illustrates after September 4, 2019, all the gift cards purchased were associated with a Funding Request Form and were purchased with the credit card assigned to the Director, including the four gift cards purchased on October 8, 2019 were supported by a Funding Request Form that was not signed. As previously stated, District officials determined Ms. Foelske made personal purchases with the SuccessLink credit card assigned to her while she was on a paid leave in September 2019. That leave began on September 24, 2019. She briefly returned to her duties on October 22, 2019 before being placed on a paid administrative leave on October 23, 2019 as a result of the District's concerns regarding the use of the SuccessLink credit card. After she was placed on paid administrative leave on October 23, 2019, she no longer had access to the credit card.

Because District officials were unable to locate a signed "Funding Request Form" in the juvenile files and/or other supporting documentation for 518 gift cards, the \$102,402.00 cost of the gift cards listed in **Exhibit B** are improper purchases. **Table 4** summarizes the breakdown by calendar year of gift cards purchased for which a signed Funding Request Form was found and the gift cards improperly purchased.

**Table 4**

<b>Description</b>	<b>2018~</b>	<b>2019*</b>	<b>Total</b>
<b>Number of cards</b>			
Purchased	233	311	544
Less: Supported	(1)	(21)	(22)
Unsupported	-	(4)	(4)
Improper	232	286	518
<b>Value of cards</b>			
Purchased	\$ 46,245.00	60,013.00	106,258.00
Less: Supported	(106.00)	(3,126.00)	(3,232.00)
Unsupported	-	(624.00)	(624.00)
Improper	\$ 46,139.00	56,263.00	102,402.00

~ - The first gift cards were purchased on 05/17/18.

\* - Includes gift cards purchased on 03/26/19 and 03/28/19 for which Target did not provide detail.

As illustrated by **Exhibit B**, the first Target purchase that included gift cards was made on May 17, 2018 and included 5 gift cards for a total cost of \$724.00. **Exhibit B** also illustrates 2 additional gift cards were purchased on May 21, 2018. However, the frequency of the gift card purchases increased significantly starting in July 2018, which is also when gift cards started being deposited to Ms. Foelske's PayPal account. As illustrated by **Exhibit B**, 16 gift cards, which totaled \$3,096.00 were purchased in July and multiple purchases of gift cards were made during each of the following

months. By comparing the number and cost of gift cards purchased each month, we determined February 2019 had the highest level of activity with 59 gift cards purchased at a total cost of \$11,352.00.

In addition, **Exhibit B** illustrates Ms. Foelske periodically made multiple purchases on the same day. For example, **Table 5** lists days Ms. Foelske made three \$1,030.00 purchases, each of which included five gift cards with a total face value of \$1,000.00 per transaction. The **Table** also illustrates the related activation fees for those transactions. **Exhibit B** includes a number of other days with multiple transactions.

Table 5			
Transaction Date	Total for the Date Listed		
	Face Value of Gift Cards Purchased	Activation Fee	Total Cost
02/25/19	\$ 3,000.00	90.00	3,090.00
03/08/19	\$ 3,000.00	90.00	3,090.00
04/25/19	\$ 3,000.00	90.00	3,090.00
06/18/19	\$ 3,000.00	90.00	3,090.00
06/21/19	\$ 3,000.00	90.00	3,090.00
08/21/19	\$ 3,000.00	90.00	3,090.00
09/04/19	\$ 3,000.00	90.00	3,090.00

With the assistance of law enforcement officials, we obtained PayPal transaction histories for accounts held by Ms. Foelske and her family members. We examined the PayPal information and determined a PayPal account established in Ms. Foelske's name included a number of deposits composed of gift cards. Using the dates and the denominations of the gift cards deposited to the PayPal account, we matched deposits to gift cards purchased from Target with the SuccessLink credit cards.

Gift cards deposited to the PayPal account are summarized in **Exhibit G**. In addition to the deposit dates and totals, the **Exhibit** includes:

- the number of gift cards purchased and deposited by denomination,
- the dates gift cards were purchased,
- the amount of fees retained by PayPal for deposits,
- the dates funds were transferred out of the PayPal account and the dates the transferred funds were posted to Ms. Foelske's personal bank account.

As illustrated by the **Exhibit**, we matched 438 gift cards deposited to the PayPal account from July 15, 2018 through October 9, 2019 to gift cards listed in **Exhibits B and C**. Of these, 436 were purchased from Target and are included in **Exhibit B**. The remaining 2 matched gift cards were purchased from Walmart and are included in **Exhibit C**.

The deposits to the PayPal account also include a \$250.00 gift card deposited on September 27, 2018. This deposit is not included in **Exhibit G** because we did not match it to a specific gift card purchased near the deposit date. However, several \$250.00 gift cards were purchased from Walmart and are included in **Exhibit C**. The last \$250.00 gift card listed in **Exhibit C** was purchased on May 30, 2018, approximately four months prior to the PayPal deposit. It is possible Ms. Foelske did not use one of the gift cards purchased in May and ultimately deposited it into her PayPal account in September 2018.

**Exhibit G** also illustrates on September 27, 2018, the same day the \$250.00 gift card was deposited to the PayPal account, \$242.45 more was deposited to Ms. Foelske's personal bank account than the value of the gift cards purchased near the date of the deposit. This is the net amount of the \$250.00 gift card deposited on September 27, 2018 after PayPal fees were withheld.

**Exhibit G** illustrates in some instances the deposits to Ms. Foelske's PayPal account were made using gift cards purchased in the days or weeks prior to the deposit date. However, for some deposits, multiple gift cards were purchased on the same day they were deposited to Ms. Foelske's PayPal account. The **Exhibit** also illustrates, in some instances, the net amount of the deposit was then transferred to Ms. Foelske's personal bank account. Examples of these instances are listed in **Table 6**.

**Table 6**

Number of Gift Cards Purchased/Deposited	Date Gift Cards were Purchased	PayPal Deposit Date	Total Gross Deposit Amount*	Total Net Deposit Amount^	Date Net Amount was Transferred from PayPal	Date Net Amount was Posted to Personal Bank Account
10	09/21/18	09/21/18	\$ 2,000.00	1,939.00	09/21/18	09/24/18
9	11/19/18					
4	11/20/18	11/20/18	2,500.00	2,423.60	11/20/18	11/21/18
10	12/07/18					
10	12/08/18	12/08/18	4,000.00	3,878.00	12/08/18	12/10/18
5	08/22/19	08/22/19	1,000.00	969.50	08/22/19	08/26/19

\* - Total gross amount of all deposits for the day. Number of deposits agrees with the number of gift cards deposited.  
The gross amount of the deposits agrees with the face value of the gift cards purchased.

^ - Total gross deposit amount for the day less all PayPal fees withheld.

As illustrated by **Exhibit G**, the face value of the 438 gift cards deposited to Ms. Foelske's PayPal account totaled \$86,900.00. The total gross amount of the deposits associated with those 438 cards was \$86,899.00. The \$1.00 difference was a result of a \$500.00 gift card purchased from Walmart and deposited on July 16, 2018 for \$499.00. Because we do not have detailed records available for each gift card purchased, we are unable to determine when or how the remaining \$1.00 was disbursed. The **Exhibit** also illustrates \$2,651.47 of the \$86,899.00 deposited to the PayPal account was withheld by PayPal for fees and \$84,330.65 was deposited to Ms. Foelske's personal bank account.

In addition to gift cards, we identified \$671.20 of other improper purchases made at Target. These purchases include groceries, school supplies, cleaning supplies, extension cords, surge protectors, wall hooks, and clothing. According to District officials, JCS staff do not purchase these types of items for juveniles. As a result, the \$671.20 is included in **Exhibit B** as improper purchases.

The \$103,073.20 of improper disbursements and \$624.00 of unsupported disbursements listed in **Exhibit B** are included in **Exhibit A**.

**Wal-Mart and Sam's Club** – The credit card statements from January 1, 2016 through January 31, 2020 included 56 transactions from Wal-Mart and Sam's Club. Because supporting documentation was not available for all transactions, we contacted Wal-Mart and obtained a detailed listing of the items purchased from both Wal-Mart and Sam's Club. **Exhibit C** lists the details of items purchased at Wal-Mart and Sam's Club using the credit cards issued to Ms. Foelske and the District Director.

As illustrated by the **Exhibit**, the improper purchases identified total \$14,474.22. Of this amount, \$12,893.02 was for gift cards and the related activation fees. The gift cards ranged from \$130.00 to \$500.00. **Table 7** summarizes the number of gift cards purchased by calendar year and the total related cost.

<b>Table 7</b>		
<b>Calendar Year</b>	<b>Number of Gift Cards</b>	<b>Total Amount</b>
2017	2	\$ 509.88
2018	31	12,183.14
2019	1	200.00
Total	34	\$ 12,893.02

**Exhibit C** shows Ms. Foelske made purchases of multiple gift cards within a few days of each other. As previously stated, all purchases of gift cards for a juvenile are required to be supported by a Funding Request Form. The **Exhibit** illustrates the \$400.00 and \$250.00 gift cards purchased on November 8, 2017 and the \$100.00 gift card purchased on January 31, 2018 were supported by information maintained in the District's case files. The total cost of these two transactions, including activation fees, was \$764.82. Because District officials were unable to locate a Funding Request Form in the juvenile files for the remaining 34 gift cards, their \$12,893.02 cost is included in **Exhibit C** as improper disbursements.

As previously stated, we obtained PayPal transaction histories for accounts held by Ms. Foelske and her family members with the assistance of law enforcement officials. We examined the PayPal information and determined a PayPal account established in Ms. Foelske's name included a number of deposits composed of gift cards. Using the dates and the denominations of the gift cards deposited to the PayPal account, we were able to match deposits to two gift cards purchased from Walmart with the SuccessLink credit cards. Also as previously stated, the matched deposits to the PayPal account and gift card purchases are summarized in **Exhibit G**.

In addition to gift cards with face values in excess of \$100.00, **Exhibit C** includes a number of gift cards purchased in smaller denominations. These gift cards were identified by District officials as incentives for youth on probation and they are explained in detail in a subsequent section of this report. As noted on **Exhibit C**, the incentive gift cards purchased from Walmart and Sam's Club are also included in **Exhibit F**. As a result, they are not classified as improper or unsupported in **Exhibit C**.

**Exhibit C** also shows the purchases made on and after October 3, 2019 were made on the Director's card. Because Ms. Foelske was on leave after September 24, 2019, these purchases were made by the Director. They included only incentive gift cards and totaled \$180.00.

In addition to gift cards, we identified \$1,581.20 of other personal purchases, including snack food, pop, water, and paper plates. According to District officials, District staff do not purchase these types of items for juveniles. As a result, their cost is included in **Exhibit C** as improper purchases.

The \$14,474.22 of improper charges listed in **Exhibit C** is include in **Exhibit A**.

**Amazon** – The credit card statements from January 1, 2016 through January 31, 2020 included 55 transactions from Amazon. Because supporting documentation was not available for the Amazon purchases, we contacted Amazon and obtained a detailed listing of the items purchased. Using the information received from Amazon, we determined two of the purchases were shipped to a post office delivery location and were for District operations. We also determined the remaining 53 purchases were shipped to Ms. Foelske's personal residence. In addition, 28 of the 53 purchases were made with the credit card assigned to Ms. Foelske while she was on a paid leave from September 24, 2019 through October 21, 2019. The 53 transactions total \$1,392.85 and are listed in **Exhibit D**.

As illustrated by the **Exhibit**, the items shipped to Ms. Foelske's home include multiple letter boards and letter packs, a kraft paper roll, a desk calendar, Advent calendars, teeth whitening treatments, and kitchen items. Each item described by Amazon is personal in nature. The **Exhibit** also includes 5 transactions for which Amazon redacted the description of the item purchased. However, because



the 5 purchases were shipped to Ms. Foelske's home address and were purchased while she was on a paid leave, they were classified as improper purchases along with the other items shipped to her home.

The \$1,392.85 of improper purchases listed in **Exhibit D** are included in **Exhibit A**.

**Other Vendors** – During our examination of the credit card statements, we identified charges which could not be traced to a juvenile file for an individual in need of support. Supporting documentation for these purchases was not available for all transactions; however, based on discussions with District officials, we were able to determine if the purchase was reasonable for District operations or personal in nature.

The improper transactions identified are listed in **Exhibit E**. As illustrated by the **Exhibit**, we identified 20 transactions totaling \$1,383.11 which included improper purchases of \$1,101.06. Of this amount, \$370.40 were purchases from on-line retailers for which the payment was made through PayPal with the credit card assigned to Ms. Foelske. These purchases occurred while she was on leave in March and April 2017.

We observed an email District officials sent to Ms. Foelske on May 4, 2017 regarding supporting documentation for \$370.40 of the purchases listed in **Exhibit E**. However, District officials reported, instead of providing supporting documentation, Ms. Foelske submitted a \$370.40 personal check which was dated May 7, 2017. District officials did not notify officials at the Judicial Branch or the Office of Auditor of State of the personal use of the credit card or Ms. Foelske's payment.

The remaining \$576.48 of improper purchases identified include items such as multiple pairs of athletic shoes; food and drinks; a \$100.00 "RELOAD GIFT/EXPRESS" card and a purchase from a local pharmacy. The \$1,101.06 of improper purchases and \$20.00 of unsupported purchases listed in **Exhibit E** are included in **Exhibit A**. The \$370.40 check from Ms. Foelske is also included in **Exhibit A** as a repayment.

### **Incentive Gift Cards**

On October 14, 2015, the District requested permission from CJJP to purchase \$5.00 gift cards to be used as incentives for youth on probation. District officials indicated the distribution of the gift cards would be documented by staff. CJJP suggested the District begin with \$200.00 in gift cards as a pilot program. According to District officials, these incentive gift cards were provided to youth as incentives and rewards for meeting goals, such as attending classes and therapy sessions or being home for curfew every night for a week. The gift cards were also provided to parents as assistance with fuel costs for attending appointments and required meetings.

During our review of the charges made on the credit cards assigned to Ms. Foelske and the District Director, we identified 1,346 incentive gift cards purchased by the District. **Exhibit F** lists the incentive gift cards purchased.

As illustrated by **Exhibit F**, there was a \$725.00 purchase of incentive gift cards from Walmart and a \$671.72 purchase from Sam's Club on May 27, 2016. Monthly credit card statements show the credit card assigned to Ms. Foelske was used to make the purchases. However, the supporting documentation available for the \$725.00 transaction is a \$750.00 receipt from Walmart listing 30 gift cards with a face value of \$25.00 each. The receipt also shows the credit card provided to Ms. Foelske by SuccessLink was declined twice at the same terminal for the \$750.00 purchase. In addition, the receipt shows the transaction successfully processed at the terminal with a Discover credit card.

We obtained copies of monthly statements for Ms. Foelske's personal Discover credit card and verified the statement for the period ended June 17, 2016 included the \$750.00 purchase from Walmart. As a result, it is apparent Ms. Foelske submitted the wrong receipt to SuccessLink.

However, based on the information on the receipt, it appears the \$725.00 charge on the SuccessLink credit card appears to have been the purchase of 29 \$25.00 gift cards.

The incentive gift cards identified ranged in value from \$5.00 to \$40.00. **Table 8** summarizes the incentive gift cards purchased by the card type, the number of cards purchased, the cost, and the total face value.

**Table 8**

<b>Incentive Gift Cards Purchased</b>			
<b>Description</b>	<b>Number</b>	<b>Cost</b>	<b>Total Face Value</b>
Arby's	30	\$ 289.80	\$ 300.00
Burger King	60	579.60	600.00
Carl Jr /Hardees	40	339.80	350.00
Casey's	1	15.00	15.00
ChickFilA	1	10.00	10.00
City of Oelwein	25	345.00	345.00
Darden	1	25.00	25.00
GooglePlay	9	90.00	90.00
IHOP	30	289.80	300.00
iTunes	11	102.00	110.00
KwikStar	428	5,470.00	5,470.00
McDonald's	41	205.00	205.00
Subway	215	2,075.26	2,150.00
Walmart	388	2,830.00	2,830.00
Waterloo Leisure	66	198.00	198.00
Total	1,346	\$ 12,864.26	\$ 12,998.00

The gift cards were to be purchased by Ms. Foelske and given to supervisors to distribute to JCO staff. As the JCOs determined the need for a gift card, he/she was to sign it out from the supervisor. When the card was given to the youth, the card envelope was to be signed by the youth and returned to the supervisor. A District official reported the envelopes were held by the supervisors until Ms. Foelske requested them in order to complete a reconciliation. However, the District officials also reported while Ms. Foelske collected the envelopes, she did not perform a reconciliation.

District officials reported they did not maintain a complete inventory of the incentive gift cards purchased and did not consistently track when an incentive gift card was issued to a juvenile or family member prior to January 2020. As a result, they reported they were unable to ensure all envelopes were properly returned in a timely manner. District officials reported it is possible envelopes were not returned as a result of oversight on the part of the JCO and/or the lack of follow-up by Ms. Foelske. No one performed an independent comparison of the number of cards purchased, distributed, and on hand to ensure cards were properly used and, as previously stated, Ms. Foelske did not perform a periodic reconciliation.

District officials also stated the cards were kept in Ms. Foelske's desk drawer or cabinet which was locked. District officials also could not ensure returned envelopes were maintained in a manner by Ms. Foelske which allowed for subsequent review by an independent individual to determine the propriety of distributed gift cards.

Of the 1,346 incentive gift cards purchased, District officials provided envelopes for 357 gift cards issued to juveniles or their family members with a face value of \$2,405.00. The envelopes available from the District for the 357 incentive gift cards include the signature of the youth or family member who purportedly received an incentive gift card, the date, an assigned gift card number, and the

case number assigned to the juvenile. However, the documentation did not include a notation of the vendor from which the gift card was purchased or a signature of a JCO or other District official authorizing distribution of the incentive gift card. In addition, 17 envelopes were provided which did not include a notation of the value of the gift card.

As previously stated, we determined gift cards were deposited to a PayPal account established in Ms. Foelske's name. Each of the deposited gift cards were for a denomination ranging from \$100.00 to \$500.00. As a result, none of the gift cards summarized in **Table 8** were deposited to the PayPal account. Also as previously stated, a detective of the Black Hawk County Sheriff's Office conducted an interview with Ms. Foelske regarding the credit cards issued to the District by SuccessLink. During the interview, Ms. Foelske originally stated she did not use the incentive cards purchased with the credit cards for personal use. However, later in the interview, Ms. Foelske stated she may have used some of the incentive cards for personal purposes but could not say with certainty.

According to the Director, she prepared an inventory of the incentive cards on hand as of July 31, 2020. **Table 9** summarizes the inventory on hand as of July 31, 2020.

<b>Table 9</b>		
<b>Description</b>	<b>Number</b>	<b>Total Face Value</b>
Arby's	30	300.00
Burger King	30	300.00
Carl Jr /Hardees	18	180.00
GooglePlay	9	90.00
IHOP	31	310.00
iTunes	8	80.00
KwikStar	91	1,015.00
Subway	40	400.00
Walmart	19	95.00
Waterloo Leisure/Sport Plex~	26	-
Total	302	\$ 2,277.00

~ - The information provided by the District did not include a value for these items

The Director reported the District purchased 173 incentive cards totaling \$1,700.00 from January 26, 2020 through October 12, 2020. These purchases included 101 cards totaling \$1,250.00 from KwikStar, 42 cards totaling \$300.00 from Walmart, and 30 cards totaling \$150.00 from McDonald's. Based on the information provided, the District has not purchased any additional incentive cards from Subway, Burger King, or other vendors from which Ms. Foelske routinely purchased incentive cards.

Because sufficient documentation was not available for distribution of these gift cards and sufficient controls were not in place to safeguard the gift cards, we determined it was appropriate to classify the 989 gift cards for which an envelope was not available or for which the envelope did not include a value of the gift card as unsupported rather than improper. As previously stated, the face value of the 357 gift cards for which envelopes with a notation of the value of the card was available was \$2,405.00. Because we are unable to determine if any of those gift cards were purchased at a discount, we reduced the cost of the gift cards purchased by the face value of the supported gift cards to calculate an estimated cost of \$10,459.26 for the 989 gift cards which were not supported. The \$10,459.26 cost is included in **Exhibit A** as unsupported.

## **Administrative Fees**

As previously stated, SuccessLink charged the District a 3.0% administrative fee for use of the credit cards assigned to Ms. Foelske and the District Director. For the period January 1, 2016 through December 31, 2019, the District paid SuccessLink \$4,821.06 of administrative fees which includes \$3,601.24 and \$333.10, respectively, for the improper and unsupported purchases identified and described in the previous paragraphs. The administrative fees incurred for the improper and unsupported purchases are included in **Exhibit A**.

## **Repayment of Improper Charges**

After Ms. Foelske's employment with the District ended, representatives of SuccessLink met with the District Director to discuss the outstanding charges on the credit card assigned to Ms. Foelske. During the meeting it was determined a number of outstanding charges on the credit card, including some from months prior to Ms. Foelske's resignation, were not for JCS operations and were personal in nature. As a result, it was determined the District would not reimburse SuccessLink for the charges.

On March 4, 2020, SuccessLink sent a letter to Ms. Foelske identifying charges which would not be paid by the District or the State of Iowa. The charges and related administrative fees totaled \$15,526.71. The letter requested payment by April 15, 2020. SuccessLink subsequently received a \$15,526.71 check from Ms. Foelske dated April 9, 2020 which was deposited to SuccessLink's bank account on April 17, 2020.

Copies of the letter from SuccessLink and the check from Ms. Foelske are included in **Appendix 3**. As illustrated by the **Appendix**, SuccessLink offered in the letter to provide Ms. Foelske an itemized list of charges. However, they were not able to provide a list to us. Because improper purchases made with the credit card are included in **Exhibit A**, the \$15,526.71 check from Ms. Foelske is also included in the **Exhibit** as a repayment.

## **ALTERED DOCUMENTS**

During our review of documents Ms. Foelske kept in a shared electronic file, we identified multiple copies of invoice number 3759 which appeared to have been issued to the District by SuccessLink. While the party billed was listed as "Juvenile Court Services, Nikki Foelske, Accountant Auditor" on each copy of the invoices and the invoice dates and numbers were consistent on all copies, the information in the "description", "rate" and "amount" columns of the invoice copies was different. In addition, the total amount billed on the invoice copies was different. Specifically, we identified the following differences.

- The copy of invoice 3759 used to support the general accounting expenditure (GAX) document dated June 25, 2019 and numbered D1-056 contained Ms. Foelske's initials and the Director's electronic signature as the approval. The approved GAX generated a \$7,779.93 payment to SuccessLink.

The copy of invoice 3759 used to support the payment described a purchase made with the SuccessLink credit card on behalf of the District from the University of Northern Iowa, eleven purchases of gift cards, and the administrative fee for use of SuccessLink's credit card. The copy of the invoice totaled \$7,779.93.

- The copy of invoice 3759 used to support the GAX document dated August 2, 2019 and numbered D1-190 also contained Ms. Foelske's initials and the Director's electronic signature as the approval. The approved GAX generated a \$8,463.40 payment to the Black Hawk County Board of Supervisors. The GAX was supported by five invoices from a vendor in Texas, a summary of costs associated with a restitution program, and a copy of invoice 3759 from SuccessLink.

However, the copy of invoice 3759 used to support the GAX included 28 purchases of gift cards and four costs incurred at the County Recorder's Office. The invoice did not include an administrative fee for use of SuccessLink's credit card. The copy of the invoice included a printed total of \$7,849.20, but that amount was manually crossed out and \$7,043.00 was written in, which is the net amount after reducing the total for the four County Recorder's Office costs and two gift card purchases which were designated by circles or x's on the copy.

We also identified irregularities regarding formatting used in the invoice which supported this GAX, including inconsistent margins used in the "Amount" column and inconsistent vertical spacing between purchases which indicate the document may have been altered from its original condition.

Because of the differences identified for the invoices attached to the GAXs, we obtained a copy of invoice 3759 directly from SuccessLink which matched the copy of the invoice attached to the GAX issued in June for \$7,779.93. We also confirmed with a SuccessLink representative they issued only one invoice numbered 3759. As a result, it is apparent the invoice used to support a portion of the GAX issued in August for \$8,463.40 was altered.

We also identified other documents which appeared to have been altered with white out and forms which had been changed to cover previously used data. When we asked the Director about the altered documents, she stated she did not recall seeing these documents. The Director also stated there should not be any handwriting on the documents and everything should be typed. When we asked about her signature on the documents, the Director reported she had an electronic signature. She further stated, if Ms. Foelske applied her electronic signature to a document, the Director was to initial next to the electronic signature. Because some documents have an electronic signature applied without the Director's initials, it is possible Ms. Foelske applied the signature without the Director's knowledge.

## **OTHER ADMINISTRATIVE ISSUES**

### **Relationship with SuccessLink**

As previously stated, The District entered into an agreement with SuccessLink in 2013 to provide family engagement and mental health services. SuccessLink also provides fiscal agent services when requested. While the District did not establish a formal contract with SuccessLink for fiscal agent services, SuccessLink provided two credit cards to the District in May 2016, including one assigned to Ms. Foelske and the other assigned to the District Director. The credit cards allowed the District to purchase items immediately needed for juveniles, such as gift cards for shoes and clothing. In addition to the credit cards, SuccessLink also issued checks to vendors on behalf of the District when requested by Ms. Foelske.

Judicial Branch officials we spoke with reported they were unaware the District had established this relationship with SuccessLink. Officials also reported they were not aware District employees routinely used credit cards provided by SuccessLink.

The primary duty of a fiscal agent should be to promote the mission of the agency by protecting its account and controlling the outlays of its funds. A fiscal agent should also have extensive experience in both issuing and administering funds in an appropriate manner and in compliance with any restrictions imposed by the funding source. However, based on our observations and testing, SuccessLink acted as a payment processor for the District rather than a fiscal agent.

The use of a payment processor does not relieve District officials of their oversight responsibilities, including controls over the use of credit cards and sufficient review and approval of all transactions. Also, all transactions processed by a payment processor are subject to the same level of transparency and scrutiny as transactions processed by the District.

The use of a fiscal agent and/or payment processor should be vetted and approved by Judicial Branch officials. Prior to approval, officials should ensure adequate safeguards are in place, including provisions all transactions processed by the outside entity are properly supported, controlled, monitored and reported. In addition a written agreement should be established with the fiscal agent or payment processor to clearly document the District's responsibilities and define the outside entity's responsibilities.

The written agreement should also address how administrative costs incurred by the outside entity will be satisfied. As previously stated, the District paid a 3% administrative fee for each transaction processed by SuccessLink which resulted in the District incurring \$4,821.06 of administrative fees for the improper and unsupported credit cards purchase identified. It is unusual for a governmental entity, such as the District, to pay for administrative costs on a percentage basis. Instead, governmental entities typically arrange to pay administrative services of this nature based on a flat fee or on a reimbursement basis which can be clearly documented based on actual costs allocated over a reasonable basis such as time studies.

### **Oversight**

District officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the operations of the District; 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 District officials did not provide sufficient oversight of the District's financial transactions and did not:

- Properly review supporting documentation prior to submitting GAX documents to the State of Iowa for payment from DHS and CJJP.
- Compare the invoices from SuccessLink to supporting documentation such as receipts showing a juvenile received the gift card and the related Funding Request Forms.
- Require and maintain original, itemized receipts for all disbursements and review the supporting documentation to ensure an appropriate purpose of the disbursements.
- Did not ensure Funding Request Forms were completed and approved prior to purchases of gift cards. These forms, in addition to a receipt showing a juvenile received the gift card, should be maintained in the juvenile files.

Oversight procedures ensure sufficient controls are in place over items which are susceptible to loss, such as gift cards. As previously stated, District and Judicial Branch officials reported the use of the Funding Request Form was a "best practice." The use of the form was not included in a written policy or procedure.

In addition, the use of a credit card issued to District employees by a fiscal agent or any other third party allows employees to circumvent District procedures requiring independent review and approval of purchases on behalf of the District in a timely manner.

### **Funding Available for Court Ordered Services**

As illustrated by **Appendix 2**, funding sources available to provide services to juveniles which are ordered by the court include wrap-around funding (graduated sanctions), community resources, private pay, DeCat (decategorization funds), Medicaid, and private insurance. In addition, the District is able to use court ordered services funding to provide juveniles care and/or treatment ordered by the court. However, court ordered services funding is only to be used when no other payment source is available to cover the cost.

Chapter 151 of the Iowa Administrative Code specifies the costs for which the court ordered services funding may be used, including:

- transporting a child to or from a place designated by the court, including mileage, lodging, and meals;
- services ordered under family in need of assistance proceedings unless a person or agency with a contract with the District provides the service for which the child is eligible; and
- expenses for educational costs.

The District has distributed gift cards to juveniles and their family members to pay these types of expenses. As previously stated, most of the gift cards purchased by the District from May 2016 through December 2019 were purchased from Target and over 400 of those gift cards were deposited to Ms. Foelske's PayPal account. However, the number of gift cards purchased by the District during 2019 which were properly supported is approximately the same number of gift cards purchased to satisfy these types of costs from January 2020 through November 2020.

We reviewed the accounting records used to pay SuccessLink for the purchases made with the credit cards issued to Ms. Foelske and the District Director and determined the primary funding source used to make the payments was court ordered services funding. Based on the frequency and the cost of the gift cards purchased using the credit cards, it is apparent no one, including staff involved in processing payments at DHS or monitoring budgets at the Judicial Branch, was adequately reviewing the payment activity to ensure court ordered services were consistently used for appropriate purposes. Individuals we spoke with stated they relied on reviews and approvals being done at the District level.

Because the payments made from the court ordered funding was not sufficiently monitored, Ms. Foelske was able to charge improper purchases to the funding source. Had the individual who reviewed the payment documents periodically requested supporting documentation, such as the Funding Request Forms and the detailed credit card statements, it is possible the improper purchases would have been identified in a more timely manner.

### **Lack of Notification and Response to Identified Concerns**

During our testing we learned of several instances which should have indicated to District officials certain risks existed and appropriate action was needed. These instances are summarized in the following paragraphs.

- 2015 – Concerns were identified regarding Ms. Foelske's job performance. Specifically, the Division Administrator of the Iowa Department of Human Rights, Division of Criminal and Juvenile Justice Planning (DHR-CJJP), sent a letter dated August 18, 2015 to the District Director to address concerns they had identified with claims and expenses submitted and paid through the fiscal agent, Black Hawk County. The correspondence included specific concerns regarding claims submitted to and paid by the District's fiscal agent. The claims did not comply with a number of established rules and, as a result, DHR-CJJP provided only a partial reimbursement for the expenses to the fiscal agent. The letter also requested assurance from the District Director regarding a more formal internal review process to ensure compliance with all fiscal procedures on claims, documentation, contracts, and approval requests, before submitting the information/materials to DHR-CJJP.

The District Director responded in a letter dated August 31, 2015, addressing each of the concerns outlined by the DHR-CJJP Administrator and agreeing to comply with policies and notifying DHR-CJJP of contracts prior to being signed. The District Director agreed to continue to review claims prior to submitting them for payment and

asked any claim which do not have adequate documentation be returned directly to her.

- 2017 – CJJP officials continued to identify concerns with claims submitted by Ms. Foelske, including claims which were not adequately supported or approved by the District Director. Because of continued issues with the way Ms. Foelske submitted claims, including claims for amounts outside the grant period and unsupported expenses, CJJP ended its relationship with the District at the completion of the October 1, 2016 through September 30, 2017 contract.
- 2017 – As previously stated, District officials determined Ms. Foelske used the credit card assigned to her by SuccessLink for personal purchases during March and April 2017. District officials also contacted Ms. Foelske in May 2017 regarding the improper charges and subsequently received a check from her for the amount of the purchases identified. However, when the improper charges were identified, District officials did not notify Judicial Branch officials or the Office of Auditor of State in accordance with requirements established by Chapter 11 of the *Code of Iowa*.

Based on discussions with District officials, significant personnel action was not taken when these instances were identified. In addition, the scrutiny of Ms. Foelske's work did not increase to a level sufficient to address ongoing concerns, as demonstrated by CJJP discontinuing funding and the continued improper use of the SuccessLink credit card.

### **Recommended Control Procedures**

An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors 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 District'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. A former District employee had control over each of the following areas:
- (1) Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the Chief JCO for approval, maintaining supporting documentation of the purchase and the funding application.
  - (2) Reimbursements – preparing GAX documents to reimburse fiscal agents for purchases and checks issued on behalf of First Judicial JCS.
  - (3) Reporting – preparing financial reports and contracts to be sent to the Department of Human Services. Also, determining which funding source was appropriate for each disbursement.

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 administrative staff with a working knowledge of requirements and/or restrictions associated with each funding source.

Credit card statements and related documentation, in addition to all other invoices and disbursement documentation, should be delivered to and reviewed by an official who does not make purchases on behalf of the District. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

In addition, the Chief JCO should review financial records, perform reconciliations, and examine supporting documentation for selected transactions on a periodic basis.



B. Use of Credit Card – District staff were provided credit cards issued by SuccessLink to facilitate purchasing items for juveniles in a timely manner. We identified the following concerns with the use of the credit cards.

- Supporting documentation such as itemized receipts, was not consistently maintained for all credit card purchases. In addition, a Funding Request Form which was to be prepared for each gift card purchased with the credit cards was not always approved and supported by receipts or other documents showing the gift card was received by a juvenile.
- Allowing use of a credit card circumvents District procedures requiring independent review and approval of supporting documentation in a timely manner.
- The credit card statements and related supporting documentation were not reviewed by an independent District employee who did not have access to the credit cards.

Recommendation – Original itemized receipts should be provided to someone who does not have access to the credit cards. That individual should ensure each transaction listed on the credit card statements is supported by appropriate documentation from the vendor and, if applicable, an approved Funding Request Form. The individual should also ensure each charge is appropriate for District operations. Any concerns identified during the review should be resolved in a timely manner.

In addition, Judicial Branch officials should determine if it is necessary for District employees to have credit cards or procurement cards available for their use. If officials determine this is appropriate, officials should develop a written policy which requires original itemized receipts be submitted to validate charges on the credit/procurement cards. The policy should also prohibit personal use of the credit/procurement cards and specify the outcomes of improper use, including termination from employment, if appropriate.

C. Inventory Records – By their nature, gift cards and incentive gift cards purchased by the District are attractive to individuals and susceptible to loss. The District did not maintain an inventory listing of all gift cards and incentive gift cards purchased, kept on hand, and distributed. In addition, records identifying the vendor, amounts, and card numbers were not maintained.

Recommendation – Judicial Branch and District officials should develop policies and procedures for inventorying, safeguarding, and tracking the distribution of gift cards and incentive gift cards purchased by the Districts. An inventory of all cards should be conducted periodically and compared to the inventory listing by someone independent of the record keeping function. In addition, access to the location where the cards are stored should be limited to only those authorized to maintain the inventory of the cards. A listing should also be maintained of all individuals who access the location, including dates, the reason for access, and any gift cards added to or removed from the inventory.

D. Use of Payment Processor – The District arranged to obtain credit cards from SuccessLink and to have Success Link issue checks to vendors on behalf of the District. We identified the following concerns regarding this relationship.

- A written agreement was not established between the District and SuccessLink which defined the duties and responsibilities of both the District and SuccessLink.
- The District Director did not notify Judicial Branch officials of the arrangement established with SuccessLink or inform them credit cards issued by SuccessLink were used to make purchases by Ms. Foelske and the District Director.

- The District paid SuccessLink a 3% administrative fee for each transaction processed. As a result, the District incurred \$4,821.06 of administrative fees for the improper and unsupported credit card purchases identified.

Recommendation – The use of a fiscal agent and/or payment processor should be vetted and approved by Judicial Branch officials. Prior to approval, officials should ensure adequate safeguards are in place at the District and the fiscal agent/payment processor, including provisions all transactions processed by the outside entity are properly supported, controlled, monitored, reported, and reviewed by District officials for propriety and compliance with funding restrictions prior to payment.

In addition, a written agreement should be established with the fiscal agent or payment processor to clearly document the District's responsibilities and define the outside entity's responsibilities. The written agreement should also address administrative fees if they are to be paid to the outside entity. Governmental entities typically arrange to pay an established administrative fee or reimburse the outside entity for administrative costs which can be clearly documented or based on actual costs allocated over a reasonable basis, such as time studies.

- E. Oversight by District Officials – District officials have a fiduciary responsibility to provide oversight of the District's 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 District 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 District.

In addition, significant personnel action was not taken when District officials were notified of instances indicating risks financial transactions were not being processed in an appropriate manner and the SuccessLink credit card was used to make personal purchases.

Recommendation – Oversight by District officials is essential and should be an ongoing effort by all staff. In the future, District officials should exercise due care and require sufficient independent review of pertinent information and documentation prior to approving transactions and/or making decisions affecting District operations. The review should also ensure individual funding sources are used only for authorized purposes which are appropriate for District operations.

In addition, District officials should ensure compliance with established Judicial Branch and internal policies and procedures and appropriate level of personnel action is taken when noncompliance is identified. District officials should notify Iowa Judicial Branch officials as needed and should ensure compliance with requirements established in Chapter 11 of the *Code of Iowa* regarding notification to the Office of Auditor of State when suspected irregularities are identified.

## **Exhibits**

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Summary of Findings  
For the Period January 1, 2016 through December 31, 2019

<b>Description</b>	<b>Exhibit/Table/ Page Number</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Total</b>
Improper and unsupported disbursements:				
Credit card purchases and fees:				
Target	<b>Exhibit B</b>	\$ 103,073.20	624.00	103,697.20
Wal-Mart / Sam's Club	<b>Exhibit C</b>	14,474.22	-	14,474.22
Amazon	<b>Exhibit D</b>	1,392.85	-	1,392.85
Other Vendors	<b>Exhibit E</b>	1,101.06	20.00	1,121.06
Incentive Gift Cards	<b>Page 17</b>	-	10,459.26	10,459.26
Administrative Fees to SuccessLink	<b>Page 18</b>	3,601.24	333.10	3,934.34
Total improper and unsupported disbursements		123,642.57	11,436.36	135,078.93
Repayments from Nicole Foelske:				
May 2017	<b>Page 15</b>	(370.40)	-	(370.40)
April 17, 2020	<b>Page 18</b>	(15,526.71)	-	(15,526.71)
Total repayments		(15,897.11)	-	(15,897.11)
Net amount		\$ 107,745.46	11,436.36	119,181.82

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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement				Per Support from Vendor			
Transaction Date	Transaction Description		Amount	Description	Quantity	Price	Total
10/10/17	TARGET	00017921 WATERLOO IA	\$ 60.96	Grocery CP	2	\$ 7.50	15.00
				AF Trail Mix	3	6.39	19.17
				UP Bandage	1	4.99	4.99
				Utility Tub	1	4.99	4.99
				20 Gal Tote	1	7.19	7.19
				Dry Erase	2	3.49	6.98
				Target Coupon	1	(0.05)	(0.05)
				Target Coupon	1	(0.05)	(0.05)
				Tax			2.74
							60.96
12/27/17	TARGET	00017921 WATERLOO IA	64.25	Utility Tub	2	4.49	8.98
				Comp Book	19	1.50	28.50
				Designwork	1	6.30	6.30
				30CT Pencil	1	5.99	5.99
				Perm Marker	1	5.99	5.99
				Ballpnt Pen	1	4.29	4.29
				Tax			4.20
							64.25

Improper	Unsupported	Reasonable
15.00	-	-
19.17	-	-
-	-	4.99
-	-	4.99
-	-	7.19
-	-	6.98
-	-	(0.05)
-	-	(0.05)
-	-	2.74
-	-	8.98
-	-	28.50
-	-	6.30
-	-	5.99
-	-	5.99
-	-	4.29
-	-	4.20

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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement				Per Support from Vendor			
Transaction Date	Transaction Description		Amount	Description	Quantity	Price	Total
01/05/18	TARGET	00017921 WATERLOO IA	117.44	Cleaning Supplies	1	29.99	29.99
				Brach's	4	2.69	10.76
				Life Savers	1	2.69	2.69
				LF Snack Mix	1	2.59	2.59
				50CT Crayola	3	7.99	23.97
				Markers	14	2.84	39.76
				Tax			7.68
							117.44
05/17/18	** TARGET	00017921WATERLOOIA	724.00	200PP 6 Fee	3	206.00	618.00
				100PP 6 Fee	1	106.00	106.00
							724.00
05/21/18	** TARGET	00017921WATERLOOIA	412.00	^^ 200PP 6 Fee	2	206.00	412.00
							412.00
07/11/18	TARGET	00017921WATERLOOIA	550.09	Cleaning Supplies	1	29.99	29.99
				100PP 6 Fee	1	106.00	106.00
				200PP 6 Fee	1	206.00	206.00

Improper	Unsupported	Reasonable
29.99	-	-
10.76	-	-
2.69	-	-
2.59	-	-
23.97	-	-
39.76	-	-
7.68	-	-
618.00	-	-
106.00	-	-
412.00	-	-
29.99	-	-
106.00	-	-
206.00	-	-



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For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
			200PP 6 Fee	1	206.00	206.00
			Tax			2.10
						550.09
07/25/18	TARGET 00017921WATERLOOIA	1,030.00	^^ 200PP 6 Fee	5	206.00	1,030.00
						1,030.00
07/25/18	TARGET 00017921WATERLOOIA	1,030.00	200PP 6 Fee	5	206.00	1,030.00
						1,030.00
07/29/18	TARGET 00017921WATERLOOIA	518.00	100PP 6 Fee	1	106.00	106.00
			200PP 6 Fee	2	206.00	412.00
						518.00
08/02/18	TARGET 00025262CEDAR FALLSIA	618.00	VISA 200+6	3	206.00	618.00
						618.00
08/08/18	TARGET 00017921WATERLOOIA	106.00	## VISA 100+6	1	106.00	106.00
						106.00

Improper	Unsupported	Reasonable
206.00	-	-
2.10	-	-
1,030.00	-	-
1,030.00	-	-
106.00	-	-
412.00	-	-
618.00	-	-
-	-	106.00

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For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
08/10/18	TARGET 00017921WATERLOOIA	518.00	VISA 100+6	1	106.00	106.00
			^^ VISA 200+6	2	206.00	412.00
						518.00
08/16/18	TARGET 00017921WATERLOOIA	518.00	^^ VISA 100+6	1	106.00	106.00
			^^ VISA 200+6	2	206.00	412.00
						518.00
08/17/18	TARGET 00017921WATERLOOIA	673.00	^^ VISA 50GC+5	1	55.00	55.00
			^^ VISA 200+6	3	206.00	618.00
						673.00
08/21/18	TARGET 00025262CEDAR FALLSIA	518.00	VISA 100+6	1	106.00	106.00
			VISA 200+6	2	206.00	412.00
						518.00
08/23/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

Improper	Unsupported	Reasonable
106.00	-	-
412.00	-	-
106.00	-	-
412.00	-	-
55.00	-	-
618.00	-	-
106.00	-	-
412.00	-	-
1,030.00	-	-

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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
08/24/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
09/05/18	TARGET 00017921WATERLOOIA	824.00 ^^	VISA 200+6	4	206.00	824.00
						824.00
09/10/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
09/10/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
09/11/18	TARGET 00017921WATERLOOIA	518.00	VISA 100+6	1	106.00	106.00
			VISA 200+6	2	206.00	412.00
						518.00
09/14/18	TARGET 00017921WATERLOOIA	618.00	VISA 200+6	3	206.00	618.00
						618.00

Improper	Unsupported	Reasonable
1,030.00	-	-
824.00	-	-
1,030.00	-	-
1,030.00	-	-
106.00	-	-
412.00	-	-
618.00	-	-

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Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
09/21/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
09/21/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
09/25/18	TARGET 00017921WATERLOOIA	518.00	VISA 100+6	1	106.00	106.00
			VISA 200+6	2	206.00	412.00
						518.00
09/25/18	TARGET 00017921WATERLOOIA	824.00	VISA 200+6	4	206.00	824.00
						824.00
09/27/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
09/27/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1,030.00	-	-
1,030.00	-	-
106.00	-	-
412.00	-	-
824.00	-	-
1,030.00	-	-
1,030.00	-	-



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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
10/02/18	TARGET 00017921WATERLOOIA	206.00	VISA 200+6	1	206.00	206.00
						206.00
10/03/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
10/03/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
10/10/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
10/12/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
10/17/18	TARGET 00017921WATERLOOIA	830.00	VISA 100+6	2	106.00	212.00
			VISA 200+6	3	206.00	618.00
						830.00

Improper	Unsupported	Reasonable
206.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
212.00	-	-
618.00	-	-

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Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
10/17/18	TARGET 00017921WATERLOOIA	206.00	VISA 200+6	1	206.00	206.00
						206.00
10/17/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
10/21/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
10/23/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
10/23/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
10/26/18	** TARGET 00017921WATERLOOIA	206.00	VISA 200+6	1	206.00	206.00
						206.00
10/30/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

Improper	Unsupported	Reasonable
206.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
206.00	-	-
1,030.00	-	-

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For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
11/05/18	TARGET 00017921WATERLOOIA	824.00	VISA 200+6	4	206.00	824.00
						824.00
11/07/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
11/07/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
11/07/18	TARGET 00017921WATERLOOIA	261.00	VISA 200+6	1	206.00	206.00
			VISA 50GC+5	1	55.00	55.00
						261.00
11/19/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
11/19/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
824.00	-	-
1,030.00	-	-
1,030.00	-	-
206.00	-	-
55.00	-	-
1,030.00	-	-
1,030.00	-	-

Report on Special Investigation of the  
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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
11/20/18	TARGET 00017921WATERLOOIA	724.00	VISA 200+6	3	206.00	618.00
			VISA 100+6	1	106.00	106.00
						724.00
11/27/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
11/27/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
12/04/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
12/04/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
12/07/18	TARGET 00017921WATERLOOIA	276.63	EXT CORD	1	9.99	9.99
			DEC HOOKS	1	9.99	9.99
			GE SURGE	1	24.99	24.99
			DUR CTOP	1	14.89	14.89
			PIC HNG STRP	1	7.89	7.89

Improper	Unsupported	Reasonable
618.00	-	-
106.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
9.99	-	-
9.99	-	-
24.99	-	-
14.89	-	-
7.89	-	-



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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
			WALL HOOK	1	2.99	2.99
			WALL HOOK	1	2.99	2.99
			WALL HOOK	1	2.99	2.99
			GE SURGE	1	8.79	8.79
			WALL HOOK	1	2.99	2.99
			WALL HOOK	1	2.99	2.99
			WALL HOOK	1	2.99	2.99
			REFRESH	1	13.59	13.59
			^^ VISA 100+6	1	106.00	106.00
			^^ VISA 50GC+5	1	55.00	55.00
			TAX			7.56
						<u>276.63</u>
12/07/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						<u>1,030.00</u>
12/07/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						<u>1,030.00</u>

Improper	Unsupported	Reasonable
2.99	-	-
2.99	-	-
2.99	-	-
8.79	-	-
2.99	-	-
2.99	-	-
2.99	-	-
13.59	-	-
106.00	-	-
55.00	-	-
7.56	-	-
1,030.00	-	-
1,030.00	-	-

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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
12/07/18	TARGET 00017921WATERLOOIA	199.34	@ DETAILS NOT AVAILABLE	Unk.		199.34
						199.34
12/08/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
12/08/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
12/18/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
12/18/18	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
12/18/18	TARGET 00017921WATERLOOIA	412.00	VISA 200+6	2	206.00	412.00
						412.00
01/07/19	TARGET 00025262CEDAR FALLSIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
199.34	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
412.00	-	-
1,030.00	-	-

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
01/07/19	TARGET 00025262CEDAR FALLSIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
01/11/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
01/11/19	TARGET 00017921WATERLOOIA	1,118.77	HANES ATHLET	1	9.99	9.99
			VISA 200+6	5	206.00	1,030.00
			CAT & JACK	4	7.00	28.00
			CAT & JACK	3	14.99	44.97
			TAX			5.81
						1,118.77
01/17/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
01/18/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

Improper	Unsupported	Reasonable
1,030.00	-	-
1,030.00	-	-
9.99	-	-
1,030.00	-	-
28.00	-	-
44.97	-	-
5.81	-	-
1,030.00	-	-
1,030.00	-	-

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Iowa Judicial Branch  
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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
01/18/19	TARGET 00017921WATERLOOIA	518.00	VISA 100+6	1	106.00	106.00
			VISA 200+6	2	206.00	412.00
						518.00
01/25/19	TARGET 00017921WATERLOOIA	518.00	VISA 100+6	1	106.00	106.00
			VISA 200+6	2	206.00	412.00
						518.00
01/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
01/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
02/04/19	** TARGET 00017921WATERLOOIA	261.00	^^ VISA 50GC+5	1	55.00	55.00
			^^ VISA 200+6	1	206.00	206.00
						261.00
02/06/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
106.00	-	-
412.00	-	-
106.00	-	-
412.00	-	-
1,030.00	-	-
1,030.00	-	-
55.00	-	-
206.00	-	-
1,030.00	-	-



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Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
02/06/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
02/07/19	TARGET 00017921WATERLOOIA	573.00	VISA 200+6	2	206.00	412.00
			VISA 100+6	1	106.00	106.00
			MC 50GC+5	1	55.00	55.00
						573.00
02/07/19	TARGET 00017921WATERLOOIA	630.00	VISA 100+6	4	106.00	424.00
			VISA 200+6	1	206.00	206.00
						630.00
02/16/19	TARGET 00017921WATERLOOIA	618.00	VISA 200+6	3	206.00	618.00
						618.00
02/16/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
02/16/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1,030.00	-	-
412.00	-	-
106.00	-	-
55.00	-	-
424.00	-	-
206.00	-	-
618.00	-	-
1,030.00	-	-
1,030.00	-	-

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
02/22/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
02/22/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
02/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
02/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
02/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
03/08/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
03/08/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

Improper	Unsupported	Reasonable
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
03/08/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
03/13/19	TARGET 00017921WATERLOOIA	530.83	VISA 200+6	2	206.00	412.00
			VISA 100+6	1	106.00	106.00
			SANDISK 32GB	1	11.99	11.99
			TAX			0.84
						530.83
03/26/19	TARGET 00017921WATERLOOIA	412.00	@ DETAILS NOT AVAILABLE/GC*	2		412.00
						412.00
03/26/19	TARGET 00017921WATERLOOIA	830.00	@ DETAILS NOT AVAILABLE/GC*	5		830.00
						830.00
03/28/19	TARGET 00017921WATERLOOIA	1,030.00	@ DETAILS NOT AVAILABLE/GC*	5		1,030.00
						1,030.00
03/28/19	TARGET 00017921WATERLOOIA	1,030.00	@ DETAILS NOT AVAILABLE/GC*	5		1,030.00
						1,030.00

Improper	Unsupported	Reasonable
1,030.00	-	-
412.00	-	-
106.00	-	-
11.99	-	-
0.84	-	-
412.00	-	-
830.00	-	-
1,030.00	-	-
1,030.00	-	-

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
04/17/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
04/18/19	** TARGET 00017921WATERLOOIA	212.00	^^ VISA 100+6	2	106.00	212.00
						212.00
04/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
04/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
04/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
05/03/19	** TARGET 00017921WATERLOOIA	518.00	^^ VISA 100+6	1	106.00	106.00
			^^ VISA 200+6	2	206.00	412.00
						518.00

Improper	Unsupported	Reasonable
1,030.00	-	-
212.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
106.00	-	-
412.00	-	-



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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
05/09/19	TARGET 00017921WATERLOOIA	106.00	VISA 100+6	1	106.00	106.00
						106.00
05/10/19	TARGET 00017921WATERLOOIA	1,072.07	EXT CORD	2	9.99	19.98
			VISA 200+6	5	206.00	1,030.00
			EXT CORD	1	19.99	19.99
			TAX			2.10
						1,072.07
05/10/19	TARGET 00017921WATERLOOIA	161.00	VISA 50GC+5	1	55.00	55.00
			VISA 100+6	1	106.00	106.00
						161.00
05/21/19	** TARGET 00017921WATERLOOIA	206.00	VISA 200+6	1	206.00	206.00
						206.00
05/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
106.00	-	-
19.98	-	-
1,030.00	-	-
19.99	-	-
2.10	-	-
55.00	-	-
106.00	-	-
206.00	-	-
1,030.00	-	-

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Iowa Judicial Branch  
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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
05/25/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
05/30/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
05/30/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
06/17/19	** TARGET 00017921WATERLOOIA	518.00	^^ VISA 200+6	2	206.00	412.00
			^^ VISA 100+6	1	106.00	106.00
						518.00
06/18/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
06/18/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

Improper	Unsupported	Reasonable
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
412.00	-	-
106.00	-	-
1,030.00	-	-
1,030.00	-	-

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
06/18/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
06/21/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
06/21/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
06/21/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
06/27/19	TARGET 00017921WATERLOOIA	312.00	## VISA 200+6	1	206.00	206.00
			## VISA 100+6	1	106.00	106.00
						312.00
07/03/19	TARGET 00017921WATERLOOIA	212.00	VISA 100+6	1	106.00	106.00
			VISA 100+6	1	106.00	106.00
						212.00

Improper	Unsupported	Reasonable
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
-	-	206.00
-	-	106.00
106.00	-	-
106.00	-	-

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Iowa Judicial Branch  
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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
07/12/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
07/16/19	TARGET 00017673ANKENYIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
07/20/19	TARGET 00017921WATERLOOIA	106.00	VISA 100+6	1	106.00	106.00
						106.00
07/23/19	TARGET 00017921WATERLOOIA	418.00	VISA 100+6	2	106.00	212.00
			VISA 200+6	1	206.00	206.00
						418.00
08/07/19	TARGET 00017921WATERLOOIA	312.00	^^ VISA 200+6	1	206.00	206.00
			^^ VISA 100+6	1	106.00	106.00
						312.00
08/07/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

Improper	Unsupported	Reasonable
1,030.00	-	-
1,030.00	-	-
106.00	-	-
212.00	-	-
206.00	-	-
206.00	-	-
106.00	-	-
1,030.00	-	-



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Iowa Judicial Branch  
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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
08/21/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
08/21/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
08/21/19	TARGET 00017921WATERLOOIA	1,030.00 ^^	VISA 200+6	5	206.00	1,030.00
						1,030.00
08/22/19	TARGET 00017921WATERLOOIA	206.00	VISA 200+6	1	206.00	206.00
						206.00
08/22/19	TARGET 00017921WATERLOOIA	1,058.86	EXPAND FILE	3	8.99	26.97
			VISA 200+6	5	206.00	1,030.00
			TAX			1.89
						1,058.86
09/04/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00

<b>Improper</b>	<b>Unsupported</b>	<b>Reasonable</b>
1,030.00	-	-
1,030.00	-	-
1,030.00	-	-
206.00	-	-
26.97	-	-
1,030.00	-	-
1.89	-	-
1,030.00	-	-

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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
09/04/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
09/04/19	TARGET 00017921WATERLOOIA	1,030.00	VISA 200+6	5	206.00	1,030.00
						1,030.00
09/25/19	** TARGET 00017921WATERLOOIA	212.00	## VISA 100+6	2	106.00	212.00
						212.00
10/08/19	** TARGET 00017921WATERLOOIA	624.00	++ VISA 100+6	2	106.00	212.00
			++ VISA 200+6	2	206.00	412.00
						624.00
10/11/19	** TARGET 00017921WATERLOOIA	312.00	## VISA 100+6	1	106.00	106.00
			## VISA 200+6	1	206.00	206.00
						312.00
10/14/19	** TARGET 00017921WATERLOOIA	206.00	## VISA 200+6	1	206.00	206.00
						206.00

Improper	Unsupported	Reasonable
1,030.00	-	-
1,030.00	-	-
-	-	212.00
-	212.00	-
-	412.00	-
-	-	106.00
-	-	206.00
-	-	206.00

Report on Special Investigation of the  
Iowa Judicial Branch  
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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
10/17/19	** 00017921WATERLOOIA	424.00	## VISA 100+6	4	106.00	424.00
						424.00
10/28/19	** TARGET 00017921WATERLOOIA	206.00	## VISA 200+6	1	206.00	206.00
						206.00
12/02/19	** TARGET 00017921WATERLOOIA	312.00	## VISA 100+6	1	106.00	106.00
			## VISA 200+6	1	206.00	206.00
						312.00
12/05/19	** TARGET 00017921WATERLOOIA	312.00	## VISA 100+6	1	106.00	106.00
			## VISA 200+6	1	206.00	206.00
						312.00
12/23/19	** TARGET 00017921WATERLOOIA	518.00	## VISA 100+6	1	106.00	106.00
			## VISA 200+6	2	206.00	412.00
						518.00

Improper	Unsupported	Reasonable
-	-	424.00
-	-	206.00
-	-	106.00
-	-	206.00
-	-	106.00
-	-	206.00
-	-	106.00
-	-	412.00

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Iowa Judicial Branch  
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Credit Card Purchases from Target  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Transaction Date	Transaction Description	Amount	Description	Quantity	Price	Total
12/23/19	** TARGET 00017921WATERLOOIA	312.00	## VISA 100+6	1	106.00	106.00
			## VISA 200+6	1	206.00	206.00
						312.00
Total		<u>\$ 107,020.24</u>				<u>\$ 107,020.24</u>

\*\* - Purchase made with credit card assigned to District Director. All others made with the credit card assigned to Nicole Foelske.

## - Gift card was supported by an approved Funding Request Form from the District.

^^ - Some or all of the gift cards in this transaction were supported by a Funding Request Form that was not approved or signed by a District official. However, we determined a number of these gift cards were deposited to Ms. Foelske's PayPal account. As a result, the gift cards purchased prior to Ms. Foelske's administrative leave are considered improper.

++ - Gift cards purchased during Ms. Foelske's leave for which a Funding Request Form was not approved or signed by a District official.

@ - Details of purchase not provided by Target.

\* - Quantity of gift cards purchased is based on numerous prior purchases for the same total amount.

Improper	Unsupported	Reasonable
-	-	106.00
-	-	206.00
103,073.20	624.00	3,323.04



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Credit Card Purchases from Walmart and Sam's Club  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
05/27/16	SAMSClub #6514WATERLOOIA	\$ 671.72	SUBWAY \$50	14	\$ 47.98	671.72
						671.72
05/27/16	SAMSClub #6514WATERLOOIA	(47.98)	SUBWAY \$50	1	47.98	(47.98)
						(47.98)
05/27/16	WM SUPERCENTER #1496WATERLOOIA	725.00	GIFT CARD	29	25.00	725.00
						725.00
07/26/16	WM SUPERCENTER #1496WATERLOOIA	182.15	5STAR FOLDER	1	1.97	1.97
			RED PRONGS	1	0.50	0.50
			PINK PRONGS	1	0.50	0.50
			TEAL PRONGS	1	0.50	0.50
			PURPLE PRONGS	1	0.50	0.50
			UTIL KNIFE	1	2.24	2.24
			PARING KNIFE	1	2.14	2.14
			STEAK KNIFE	1	7.47	7.47
			100CT NB (notebook)	1	0.97	0.97
			100CT NB (notebook)	1	0.97	0.97
			100CT NB (notebook)	1	0.97	0.97
			100CT NB (notebook)	1	0.97	0.97
			^ CHICKFILA 10 (giftcard)	1	10.00	10.00
			25DARDEN UNV (giftcard)	1	25.00	25.00
			TOASTER	1	14.96	14.96
			BIC PENCIL	1	3.47	3.47
			PARING KNIFE	1	0.88	0.88
			MOUSE	1	9.97	9.97

<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
-	-	671.72
-	-	(47.98)
-	-	725.00
1.97	-	-
0.50	-	-
0.50	-	-
0.50	-	-
0.50	-	-
2.24	-	-
2.14	-	-
7.47	-	-
0.97	-	-
0.97	-	-
0.97	-	-
0.97	-	-
-	-	10.00
-	-	25.00
14.96	-	-
3.47	-	-
0.88	-	-
9.97	-	-

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Credit Card Purchases from Walmart and Sam's Club  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			BIC 5 1 BRIT	1	1.74	1.74
			126 USB DRIV	1	8.97	8.97
			PLUGZ W MIC	1	9.88	9.88
			WASTEBAGS	1	6.98	6.98
			DORITOS	1	2.50	2.50
			DONUTS	1	2.98	2.98
			WAFFLES	1	3.97	3.97
			HNY TURKEY	1	3.32	3.32
			GROUND BEEF	1	2.87	2.87
			GROUND BEEF	1	2.87	2.87
			HO CIN ROLLS	1	1.62	1.62
			VEL SHEL LITE	1	2.48	2.48
			PIZZA ROLLS	1	3.00	3.00
			GV KETCHUP	1	1.00	1.00
			POWERADE	1	0.68	0.68
			GATORADE	1	0.94	0.94
			GATORADE	1	0.94	0.94
			GAIN DISHWAH	1	1.97	1.97
			BNLS CK BRST	1	6.41	6.41
			JK DL BCHB	1	2.77	2.77
			JK DL BCHB	1	2.77	2.77
			JK CAN BAC	1	2.77	2.77
			BATH TISSUE	1	10.72	10.72

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<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
1.74	-	-
8.97	-	-
9.88	-	-
6.98	-	-
2.50	-	-
2.98	-	-
3.97	-	-
3.32	-	-
2.87	-	-
2.87	-	-
1.62	-	-
2.48	-	-
3.00	-	-
1.00	-	-
0.68	-	-
0.94	-	-
0.94	-	-
1.97	-	-
6.41	-	-
2.77	-	-
2.77	-	-
2.77	-	-
10.72	-	-

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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			DR PEPPER	1	5.98	5.98
			IA DEPOSIT	1	1.20	1.20
			TAX		6.84	6.84
						<u>182.15</u>
03/28/17	WAL-MART #0750INDEPENDENCEIA	254.94	VISA PREPAID	1	4.94	4.94
			CARD RELOAD	1	250.00	250.00
						<u>254.94</u>
06/19/17	WM SUPERCENTER #750 INDEPENDENCE IA	104.09	CHINET 10" DINNER PLATE 32 CT	2	3.96	7.92
			GREAT VALUE PREMIUM KNIFE 48 CT	2	2.48	4.96
			GREAT VALUE 16OZ CLEAR PLASTIC CUP 50 CT	1	2.08	2.08
			GREAT VALUE 9OZ RED PLASTIC CUP 40 CT	1	1.82	1.82
			GREAT VALUE PREMIUM FORKS 100 CT	1	3.93	3.93
			GRANNY SMITH APPLES 3 LB BAG	1	4.74	4.74
			FRESH RED SEEDLESS GRAPES	1	4.83	4.83
			GV MOUNTAIN TRAIL MIX 26OZ	1	4.98	4.98
			HSY ATG 105CT 38.92OZ (asst. Hersheys)	1	9.93	9.93
			SUNBELT CHOCOLATE CHIP GRANOLA	1	2.38	2.38
			GREAT VALUE PREMIUM SPOONS 100 CT	1	3.93	3.93
			HSY SNACK SIZE ASST (asst. Hersheys)	1	11.48	11.48
			GV ROCKY ROAD TRAIL MIX 23OZ	1	4.98	4.98
			FRESH CALIFORNIA STRAWBERRIES 3#	1	4.92	4.92
			PREMIUM BANANAS	1	2.93	2.93
			GREAT VALUE 35PK DRINKING WATER	1	3.33	3.33
			GV 12 OZ 22 CT ULTRA HOT CUP & LID	1	3.97	3.97
			VANITY FAIR NAPKIN MEGA 300CT	1	4.98	4.98

<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
5.98	-	-
1.20	-	-
6.84	-	-
4.94	-	-
250.00	-	-
7.92	-	-
4.96	-	-
2.08	-	-
1.82	-	-
3.93	-	-
4.74	-	-
4.83	-	-
4.98	-	-
9.93	-	-
2.38	-	-
3.93	-	-
11.48	-	-
4.98	-	-
4.92	-	-
2.93	-	-
3.33	-	-
3.97	-	-
4.98	-	-

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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			STARBURST FAVEREDS STANDUP BAG 41OZ	1	6.98	6.98
			NPL .5L 35PK NONDEP	1	3.98	3.98
			TAX			5.04
						104.09
06/30/17	SAMSClub #6514 WATERLOO IA	191.92	SUBWAY \$50 MP 5X10	4	47.98	191.92
						191.92
06/30/17	WAL-MART #1496 WATERLOO IA	192.00	ITUNES 40	2	36.00	72.00
			ITUNES 30	1	30.00	30.00
			GOOGLEPLAY30	3	30.00	90.00
						192.00
06/30/17	WAL-MART #1496 WATERLOO IA	10.00	WMGIFTCARD 2015 BASIC BLUE	1	10.00	10.00
						10.00
06/30/17	WAL-MART #1496 WATERLOO IA	260.00	GIFT CARD	16	10.00	160.00
			GIFT CARD	20	5.00	100.00
						260.00
08/30/17	WAL-MART #1496 WATERLOO IA	254.94	VISA PREPAID	1	4.94	4.94
			CARD RELOAD	1	250.00	250.00
						254.94
10/03/17	WAL-MART #1496 WATERLOO IA	172.63	AUX CABLE	1	6.87	6.87
			CAR CHARGER	1	4.88	4.88
			AUX CABLE	1	6.87	6.87

Improper	Reasonable	Incentive Cards
6.98	-	-
3.98	-	-
5.04	-	-
-	-	191.92
-	-	72.00
-	-	30.00
-	-	90.00
-	-	10.00
-	-	160.00
-	-	100.00
4.94	-	-
250.00	-	-
6.87	-	-
4.88	-	-
6.87	-	-



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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			CAR CHARGER	1	4.88	4.88
			CAR CHARGER	1	4.88	4.88
			CAR CHARGER	1	4.88	4.88
			AUX CABLE	1	6.87	6.87
			AUX CABLE	1	6.87	6.87
			AUX CABLE	1	6.87	6.87
			AUX CABLE	1	6.87	6.87
			MICRO CABLE	1	8.78	8.78
			MICRO CABLE	1	8.78	8.78
			BW LGT CBL MTL 5' IPHONE GOLD	1	13.84	13.84
			BW LGT CBL MTL 5' IPHONE GOLD	1	13.84	13.84
			BW LGT CBL MTL 5' IPHONE GOLD	1	13.84	13.84
			BW LGT CBL MTL 5' IPHONE BLACK	1	13.84	13.84
			BW LGT CBL MTL 5' IPHONE BLACK	1	13.84	13.84
			BW LGT CBL MTL 5' IPHONE BLACK	1	13.84	13.84
			TAX			11.29
						172.63
10/09/17	WM SUPERCENTER #750 INDEPENDENCE IA	144.18	PRECISION SCISSORS	1	5.47	5.47
			CHINET 10" DINNER PLATE 32 CT	1	3.96	3.96
			GREAT VALUE PREMIUM KNIFE 48 CT	2	2.48	4.96
			GREAT VALUE PREMIUM FORKS 100 CT	1	3.58	3.58
			LOL ASEP PC H&H 24CT (HALF & HALF)	1	2.48	2.48
			GRANNY SMITH APPLES BULK	3	1.47	4.04
			IA SNGLE BOTTLE DEP.	2	0.05	0.10
			DIET MOUNTAIN DEW	2	1.78	3.56
			RICH FROSTED MINI DONUTS	1	1.78	1.78

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Improper	Reasonable	Incentive Cards
4.88	-	-
4.88	-	-
4.88	-	-
6.87	-	-
6.87	-	-
6.87	-	-
6.87	-	-
8.78	-	-
8.78	-	-
13.84	-	-
13.84	-	-
13.84	-	-
13.84	-	-
13.84	-	-
13.84	-	-
11.29	-	-
5.47	-	-
3.96	-	-
4.96	-	-
3.58	-	-
2.48	-	-
4.04	-	-
0.10	-	-
3.56	-	-
1.78	-	-

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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			GLAZED CHERRY TURNOVERS	1	2.98	2.98
			12 COUNT PEANUT BUTTER COOKIES	1	2.00	2.00
			MXD CH FS VRTY HLWN WM 69.2OZ 5CS	1	14.74	14.74
			GREAT VALUE PREMIUM SPOONS 100 CT	1	3.58	3.58
			11.5OZ FOLGERS HAZELNUT GROUND COFFEE	1	5.12	5.12
			MINI BROWNIES	1	2.98	2.98
			CHOCOLATE CHIP VALUE PACK - 52 CT	1	5.00	5.00
			12 COUNT SNICKERDOODLE COOKIES	1	2.00	2.00
			12 COUNT SUGAR COOKIES	1	2.00	2.00
			COLOR SOLID SPOON	2	2.44	4.88
			COLOR SOLID TURNER	1	2.44	2.44
			T&S BAKER'S HALF DOZEN GLAZED DONUTS	1	2.00	2.00
			GREAT VALUE 35PK DRINKING WATER	2	3.33	6.66
			HERSHEY GREEN MONSTER BAG SNACK SIZE HAL	1	14.74	14.74
			NESTLE COFFEE-MATE 2 GO FRENCH VANILLA	1	3.34	3.34
			GALA APPLES 3 LB BAG	1	4.44	4.44
			DIXIE PERFECTOUCH 12OZ CUPS 30 CT	1	4.97	4.97
			COLOR BASTING SPOON RED ENGINE	1	1.27	1.27
			COLOR LADLE RED ENGINE	1	1.27	1.27
			COLOR SLOTTED SPOON RED ENGINE	1	1.27	1.27
			COLOR SOLID TURNER BLUE POPPY	1	1.27	1.27
			9IN LOCKING TONGS CLIPSTRIP	1	3.97	3.97
			VANITY FAIR NAPKIN MEGA 300CT	1	5.17	5.17
			FRESH STRAWBERRIES 2#	2	5.24	10.48
			TAX			5.68
						<u>144.18</u>

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<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
2.98	-	-
2.00	-	-
14.74	-	-
3.58	-	-
5.12	-	-
2.98	-	-
5.00	-	-
2.00	-	-
2.00	-	-
4.88	-	-
2.44	-	-
2.00	-	-
6.66	-	-
14.74	-	-
3.34	-	-
4.44	-	-
4.97	-	-
1.27	-	-
1.27	-	-
1.27	-	-
1.27	-	-
3.97	-	-
5.17	-	-
10.48	-	-
5.68	-	-

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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
10/10/17	SAMSCLUB #6514 WATERLOO IA	126.44	MMFRTSNACKSF	1	7.98	7.98
			MMFRTSNACKSF	1	7.98	7.98
			RKT25CT	1	8.58	8.58
			RKT25CT	1	8.58	8.58
			RKTVAR40CT	1	7.98	7.98
			RKTVAR40CT	1	7.98	7.98
			CHEEZ-ITS	1	10.98	10.98
			QKRCHWYDPS3	1	7.98	7.98
			MINI VTY OK	1	11.98	11.98
			PRINGLES	1	11.68	11.68
			8 OZ WATER	1	7.88	7.88
			FLAVOR PACK	1	10.98	10.98
			30CT VP CHI	1	12.44	12.44
			TAX		3.44	3.44
						126.44
11/08/17	WM SUPERCENTER #1496 WATERLOO IA	26.90	SIB PLANNER	1	6.87	6.87
			SIB PLANNER	1	4.94	4.94
			GLITTER ELAS	1	1.00	1.00
			BLK ELASTIC	1	3.84	3.84
			CLOTH TAPE 2	1	2.74	2.74
			EQ ATHLETIC	1	1.24	1.24
			EQ ATHLETIC	1	1.24	1.24

Improper	Reasonable	Incentive Cards
7.98	-	-
7.98	-	-
8.58	-	-
8.58	-	-
7.98	-	-
7.98	-	-
10.98	-	-
7.98	-	-
11.98	-	-
11.68	-	-
7.88	-	-
10.98	-	-
12.44	-	-
3.44	-	-
-	6.87	-
-	4.94	-
1.00	-	-
3.84	-	-
2.74	-	-
1.24	-	-
1.24	-	-

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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			NX CLEAR TP	1	3.27	3.27
			TAX			1.76
						26.90
11/08/17	WM SUPERCENTER #1496 WATERLOO IA	659.88	# VISA DANCE	1	4.94	4.94
			# AMOUNT	1	400.00	400.00
			# VISA DANCE	1	4.94	4.94
			# AMOUNT	1	250.00	250.00
						659.88
11/27/17	WM SUPERCENTER #1496 WATERLOO IA	181.74	SNICKERS 40OZ BAG	2	9.94	19.88
			SK/ST MX FS 31.9 OZ VRTY SUP	1	8.38	8.38
			LIFESAVERS 5 FLAVORS 41 OZ	1	6.98	6.98
			GREAT VALUE 9OZ RED PLASTIC CUP 40 CT	1	1.82	1.82
			7"RD PLT 24CT ELECTRIC BLUE	2	0.97	1.94
			FRESH RED SEEDLESS GRAPES (2.64 lb)	3	1.78	4.70
			SPRITE 12OZ 24 PK CANS	1	7.68	7.68
			IA 24PK BOTTLE DEPOS	4	1.20	4.80
			MOUNTAIN DEW 24 PACK	1	6.98	6.98
			DIET MOUNTAIN DEW 24 PACK	1	6.98	6.98
			DIET COKE 12OZ 24PK	1	7.68	7.68
			CHERRY TURNOVERS	1	2.98	2.98
			PERSIAN CINNAMON ROLLS 6 COUNT	1	2.78	2.78
			TW MINIS SUP 40OZ	1	9.94	9.94
			PREMIUM BANANAS (lbs)	3	0.57	1.85
			KEURIG STARTER CARAFE BLACK	2	14.96	29.92
			SWEET N SALTY 44 OZ	1	6.98	6.98

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<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
3.27	-	-
1.76	-	-
-	4.94	-
-	400.00	-
-	4.94	-
-	250.00	-
19.88	-	-
8.38	-	-
6.98	-	-
1.82	-	-
1.94	-	-
4.70	-	-
7.68	-	-
4.80	-	-
6.98	-	-
6.98	-	-
7.68	-	-
2.98	-	-
2.78	-	-
9.94	-	-
1.85	-	-
29.92	-	-
6.98	-	-

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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			BLUEBERRY MINI MUFFINS	1	3.12	3.12
			GREAT VALUE SPRING WATER 128 OZ	1	0.82	0.82
			STARBURST FAVEREDS STANDUP BAG 41OZ	1	6.98	6.98
			HRSHY RS PB CUP SNK SZ	1	9.98	9.98
			HRSHY KIT KAT SNK SZ	1	9.98	9.98
			MK CAR SQ SUB SRC 5.32OZ	1	3.38	3.38
			DK MNT SQ SUB SRC 5.32OZ	1	2.74	2.74
			SAM'S CHOICE 28/20OZ	1	3.98	3.98
			TAX			8.49
						<u>181.74</u>
11/28/17	WAL-MART #1496 WATERLOOO IA	13.96	SC 28PK 20OZ	1	3.98	3.98
			SC 28PK 20OZ	1	3.98	3.98
			10 LB ICE	3	2.00	6.00
						<u>13.96</u>
01/31/18	WAL-MART #1496 WATERLOOO IA	254.94	VISA TREE	1	4.94	4.94
			AMOUNT	1	250.00	250.00
						<u>254.94</u>
01/31/18	WAL-MART #1496 WATERLOOO IA	104.94	# VISA STOCKN	1	4.94	4.94
			# AMOUNT	1	100.00	100.00
						<u>104.94</u>
02/05/18	WAL-MART #0750 INDEPENDENCE IA	1,019.76	VISA CONGRAT	1	4.94	4.94
			AMOUNT	1	250.00	250.00
			VISA CONGRAT	1	4.94	4.94

Improper	Reasonable	Incentive Cards
3.12	-	-
0.82	-	-
6.98	-	-
9.98	-	-
9.98	-	-
3.38	-	-
2.74	-	-
3.98	-	-
8.49	-	-
3.98	-	-
3.98	-	-
6.00	-	-
4.94	-	-
250.00	-	-
-	4.94	-
-	100.00	-
4.94	-	-
250.00	-	-
4.94	-	-

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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			AMOUNT	1	250.00	250.00
			VISA CONGRAT	1	4.94	4.94
			AMOUNT	1	250.00	250.00
			VISA CONGRAT	1	4.94	4.94
			AMOUNT	1	250.00	250.00
						<u>1,019.76</u>
02/13/18	WAL-MART #0750 INDEPENDENCE IA	504.94	VISA CONGRAT	1	4.94	4.94
			AMOUNT	1	500.00	500.00
						<u>504.94</u>
02/16/18	WAL-MART #1496 WATERLOO IA	504.94	VISA CELBRAT	1	4.94	4.94
			AMOUNT	1	500.00	500.00
						<u>504.94</u>
03/02/18	WM SUPERCENTER #1496 WATERLOO IA	659.88	VISA DANCE	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA DANCE	1	4.94	4.94
			AMOUNT	1	150.00	150.00
			VISA DANCE	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA DANCE	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			Return Item	(1)		(504.94)
			Return Item	(1)		(504.94)
						<u>659.88</u>

<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
250.00	-	-
4.94	-	-
250.00	-	-
4.94	-	-
250.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
150.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
(504.94)	-	-
(504.94)	-	-

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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
03/17/18	WAL-MART #0750 INDEPENDENCE IA	759.88	VISA DANCE	1	4.94	4.94
			AMOUNT	1	250.00	250.00
			VISA DANCE	1	4.94	4.94
			AMOUNT	1	500.00	500.00
						<u>759.88</u>
03/22/18	SAMSCLUB #6514 WATERLOO IA	88.71	SKITTLES/STARBURST	1	14.98	14.98
			GRANDMA'S VARIETY	1	11.58	11.58
			VANITY FAIR NAPKIN	1	9.28	9.28
			DX 10 1/16 IN PLATE	1	15.98	15.98
			MM WATER 8OZ	1	7.88	7.88
			MM WATER 45/16.9 OZ	2	3.82	7.64
			BAKED MIX	1	12.44	12.44
			MARS CHOC FAVORITES	1	8.98	8.98
			COUPON \$ 2.00 OFF	1	(2.00)	(2.00)
			COUPON\$ 1.50 OFF	1	(1.50)	(1.50)
			TAX			3.45
						<u>88.71</u>
04/09/18	WM SUPERCENTER #750 INDEPENDENCE IA	1,009.88	VISA PRESENTS	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA PRESENTS	1	4.94	4.94
			AMOUNT	1	500.00	500.00
						<u>1,009.88</u>
04/11/18	WALMART.COM 800966546800-966-6546AR	39.99	# AGPTEK 16GB BLUETOOTH MP3 PLAYER WITH SPEAKER, FM RADIO, LINE-IN RECORDING, METAL TOUCH BUTTON MUSIC PLAYER, UP TO 128GB	1	39.99	39.99

<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
4.94	-	-
250.00	-	-
4.94	-	-
500.00	-	-
14.98	-	-
11.58	-	-
9.28	-	-
15.98	-	-
7.88	-	-
7.64	-	-
12.44	-	-
8.98	-	-
(2.00)	-	-
(1.50)	-	-
3.45	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
-	39.99	-

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For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
						39.99
04/12/18	WAL-MART #1005 WAVERLY IA	509.88	VISA DANCE	1	4.94	4.94
			AMOUNT	1	250.00	250.00
			VISA DANCE	1	4.94	4.94
			AMOUNT	1	250.00	250.00
						509.88
04/25/18	SAMSClub #6514 319-236-9933 IA	244.46	GATORADE VARIETY	3	12.98	38.94
			BOLD MIX	1	12.72	12.72
			GRANDMA'S	2	11.58	23.16
			VARIETY MIX	2	10.98	21.96
			DORITOS NACHO CHEESE	1	12.72	12.72
			LAY'S CLASSIC CHIPS	1	12.72	12.72
			MINI CHOC DONUTS	4	5.24	20.96
			MINI SUGAR DONUTS	4	5.24	20.96
			PURIFIED BOTTLED WATER	3	3.82	11.46
			MOUNTAIN TREK	2	14.48	28.96
			CHEWY GRANOLA BARS	2	8.98	17.96
			MEMBERS MARK	2	8.98	17.96
			TAX			3.98
						244.46

<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
4.94	-	-
250.00	-	-
4.94	-	-
250.00	-	-
38.94	-	-
12.72	-	-
23.16	-	-
21.96	-	-
12.72	-	-
12.72	-	-
20.96	-	-
20.96	-	-
11.46	-	-
28.96	-	-
17.96	-	-
17.96	-	-
3.98	-	-



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Credit Card Purchases from Walmart and Sam's Club  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Support from Vendor			
Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
04/25/18	WM SUPERCENTER #753 CEDAR FALLS IA	1,009.88	VISA PRESENTS	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA PRESENTS	1	4.94	4.94
			AMOUNT	1	500.00	500.00
						<u>1,009.88</u>
05/03/18	WM SUPERCENTER #1496 WATERLOO IA	224.94	# WF DEBIT CARD LOADS	1	220.00	220.00
			# WMT ED GC VL CONGRATS GDB	1	4.94	4.94
						<u>224.94</u>
05/03/18	WM SUPERCENTER #1496 WATERLOO IA	20.64	WHITE SHIPPING LABEL 10-UP 10-SHT 100CT	1	4.44	4.44
			^ WMGIFTCARD 2015 BASIC BLUE	1	5.00	5.00
			PG 3`X5`` INDEX CARD BOX	5	1.88	9.40
			PG HD INDEX CRD WHITE BLANK 3X5 100 CT	1	0.78	0.78
			TAX			1.02
						<u>20.64</u>
05/03/18	SAMSClub #6514 WATERLOO IA	769.60	SUBWAY \$50	10	47.98	479.80
			BURGER KING	10	28.98	289.80
						<u>769.60</u>
05/03/18	WM SUPERCENTER #1496 WATERLOO IA	145.00	WMGIFTCARD 2015 BASIC BLUE	29	5.00	145.00
						<u>145.00</u>

Improper	Reasonable	Incentive Cards
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
-	220.00	-
-	4.94	-
-	4.44	-
-	-	5.00
-	9.40	-
-	0.78	-
-	1.02	-
-	-	479.80
-	-	289.80
-	-	145.00

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Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
05/08/18	WAL-MART #0750 INDEPENDENCE IA	325.00	WALMART CON	6	25.00	150.00
			GIFT CARD	35	5.00	175.00
						<u>325.00</u>
05/10/18	WM SUPERCENTER #1005 WAVERLY IA	1,209.88	GIFT CARD	40	5.00	200.00
			VISA CELEBRAT	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA CELEBRAT	1	4.94	4.94
			AMOUNT	1	500.00	500.00
						<u>1,209.88</u>
05/10/18	WM SUPERCENTER #1496 WATERLOO IA	200.00	GIFT CARD	40	5.00	200.00
						<u>200.00</u>
05/30/18	WM SUPERCENTER #1496 WATERLOO IA	899.76	VISA CONGRAT	1	4.94	4.94
			AMOUNT	1	130.00	130.00
			VISA CONGRAT	1	4.94	4.94
			AMOUNT	1	250.00	250.00
			VISA CONGRAT	1	4.94	4.94
			AMOUNT	1	250.00	250.00
			VISA CONGRAT	1	4.94	4.94
			AMOUNT	1	250.00	250.00
						<u>899.76</u>

Improper	Reasonable	Incentive Cards
-	-	150.00
-	-	175.00
-	-	200.00
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
-	-	200.00
4.94	-	-
130.00	-	-
4.94	-	-
250.00	-	-
4.94	-	-
250.00	-	-
4.94	-	-
250.00	-	-

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Per Credit Card Statement			Per Support from Vendor			
Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
07/05/18	WM SUPERCENTER #753CEDAR FALLSIA	1,009.88	VISA PRESENTS	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA PRESENTS	1	4.94	4.94
			AMOUNT	1	500.00	500.00
					1,009.88	
07/14/18	WM SUPERCENTER #753CEDAR FALLSIA	1,514.82	VISA PREPAID	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA PREPAID	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA PREPAID	1	4.94	4.94
			AMOUNT	1	500.00	500.00
		1,514.82				
07/17/18	WM SUPERCENTER #1496WATERLOOIA	1,514.82	VISA CELEBRAT	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA CELEBRAT	1	4.94	4.94
			AMOUNT	1	500.00	500.00
			VISA CELEBRAT	1	4.94	4.94
			AMOUNT	1	500.00	500.00
		1,514.82				
08/23/18	WM SUPERCENTER #750INDEPENDENCEIA	6.28	CLN RELEASE	1	5.87	5.87
			TAX			0.41
					6.28	

Improper	Reasonable	Incentive Cards
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
4.94	-	-
500.00	-	-
5.87	-	-
0.41	-	-

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Per Credit Card Statement			Per Support from Vendor			
Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
12/07/18	SAMSClub #6514WATERLOOIA	336.47	SKITTLES & STARBURST	1	14.98	14.98
			FAMOUS AMOS	1	12.58	12.58
			PRETZEL CRISPS	2	5.98	11.96
			GRANDMA'S	1	11.98	11.98
			PRINGLES VARIETY PACK	1	11.98	11.98
			ORANGE SODA	2	6.68	13.36
			VARIETY MIX	2	12.48	24.96
			DORITOS NACHO CHEESE	1	12.76	12.76
			CHEETOS FLAMIN' HOT	1	12.72	12.72
			DEPOSIT	2	1.20	2.40
			RICE KRISPIE TREAT	4	8.58	34.32
			CHEEZ-IT CRACKERS	1	10.98	10.98
			PEPSI	1	10.48	10.48
			MOUNTAIN DEW	1	10.48	10.48
			DEPOSIT	2	1.80	3.60
			PURIFIED BOTTLED WATER	3	3.36	10.08
			PREMIERE MIX	1	12.48	12.48
			CHOCOLATE FAVORITES	2	14.98	29.96
			CLASSIC ROAST	2	9.68	19.36
			KAR'S SWEET 'N SALTY MIX	1	12.98	12.98
			NABISCO	1	10.78	10.78
			TOOTSIE PLAYTIME MIX	2	9.98	19.96
			RICE KRISPIE VARIETY	2	7.98	15.96
			INST SV			(2.00)

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<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
14.98	-	-
12.58	-	-
11.96	-	-
11.98	-	-
11.98	-	-
13.36	-	-
24.96	-	-
12.76	-	-
12.72	-	-
2.40	-	-
34.32	-	-
10.98	-	-
10.48	-	-
10.48	-	-
3.60	-	-
10.08	-	-
12.48	-	-
29.96	-	-
19.36	-	-
12.98	-	-
10.78	-	-
19.96	-	-
15.96	-	-
(2.00)	-	-



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Per Credit Card Statement			Per Support from Vendor			
Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			INST SV			(4.00)
			TAX			11.37
						336.47
04/25/19	WM SUPERCENTER #1496WATERLOOIA	200.00	WMGIFTCARD 2015 BASIC BLUE	1	200.00	200.00
						200.00
05/30/19	WM SUPERCENTER #1496WATERLOOIA	200.00	\$5 Gift Cards	40	5.00	200.00
						200.00
05/30/19	WAL-MART #1496WATERLOOIA	200.00	\$5 Gift Cards	40	5.00	200.00
						200.00
05/30/19	WAL-MART #1496WATERLOOIA	225.00	\$5 Gift Cards	45	5.00	225.00
						225.00
05/31/19	WM SUPERCENTER #1496WATERLOOIA	155.00	\$5 Gift Card	15	5.00	75.00
			\$20 Gift Card	4	20.00	80.00
						155.00
06/21/19	WALMART.COM800-966-6546AR	22.78	# KOSS 192980 UR20 FULL-SIZE, OVER-THE-EAR HEADPHONES	1	22.78	22.78
						22.78
08/20/19	SAMS CLUB #4973DUBUQUEIA	1,639.00	SUBWAY \$50	10	47.98	479.80
			IHOP	10	28.98	289.80

<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
(4.00)	-	-
11.37	-	-
200.00	-	-
-	-	200.00
-	-	200.00
-	-	225.00
-	-	75.00
-	-	80.00
-	22.78	-
-	-	479.80
-	-	289.80

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Per Credit Card Statement			Per Support from Vendor			
Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
			BURGER KING	10	28.98	289.80
			ARBY'S	10	28.98	289.80
			CARLJR HARDEE	10	28.98	289.80
						<u>1,639.00</u>
10/03/19	** WM SUPERSCENTER #1496WATERLOOIA	50.00	WM FALL GC	6	5.00	30.00
			GIFT CARD	4	5.00	20.00
						<u>50.00</u>
12/10/19	** WAL-MART #0750INDEPENDENCEIA	100.00	WM HOLIDAYGC	7	5.00	35.00
			GIFT CARD	1	5.00	5.00
			GIFT CARD	6	10.00	60.00
						<u>100.00</u>
12/16/19	** WM SUPERCENTER #750INDEPENDENCEIA	10.00	WM HOLIDAYGC	1	10.00	10.00
						<u>10.00</u>
12/16/19	** WM SUPERCENTER #750INDEPENDENCEIA	10.00	WM HOLIDAYGC	1	10.00	10.00
						<u>10.00</u>

Improper	Reasonable	Incentive Cards
-	-	289.80
-	-	289.80
-	-	289.80
-	-	30.00
-	-	20.00
-	-	35.00
-	-	5.00
-	-	60.00
-	-	10.00
-	-	10.00

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Per Credit Card Statement			Per Support from Vendor			
Date	Transaction Description	Amount	Description	Quantity	Price per Unit	Total
12/16/19	** WM SUPERCENTER #750INDEPENDENCEIA	10.00	WM HOLIDAYGC	1	10.00	10.00
						10.00
Total		<u>\$ 21,835.46</u>				<u>\$ 21,835.46</u>

Auditor's notations are in italics.

\*\* - Purchase made with credit card assigned to District Director. All others made with the credit card assigned to Nicole Folske.

# - Purchase supported by case files.

^ - Purchase was for "Inventive Cards." The amount is included in **Exhibit F**.

<b>Improper</b>	<b>Reasonable</b>	<b>Incentive Cards</b>
-	-	10.00
14,474.22	1,079.98	6,281.26

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Improper Credit Card Purchases from Amazon  
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**Per Credit Card Statement**

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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
03/12/18	AMAZON MKTPLACE PMTSAMZN.COM/BILL WA	\$ 30.96
03/12/18	AMAZON MKTPLACE PMTSAMZN.COM/BILL WA	39.50
09/03/19	AMAZON.COM*MO7N18VH0 AMZNAMZN.COM/BILLWA	21.39
09/03/19	AMZN Mktp US*MO1440PX0Amzn.com/billWA	17.11
09/03/19	AMZN Mktp US*SG3DP18G3Amzn.com/billWA	51.28
09/08/19	AMAZON.COM*MO8QH0QV0 AMZNAMZN.COM/BILLWA	8.25

## Per Information from Amazon

Description	Quantity	Price	Total
Apache Laminating Pouches, Letter Size, 300 Pack, 5 mil	1	\$ 30.96	30.96
			30.96
USI WrapSure Thermal (Hot) Laminating Pouches/Sheets, Legal Size, 5 Mil Thick, 9 x 14.5 Inches, Clear Gloss, 100-Pack	1	39.50	39.50
			39.50
Joseph Joseph 85128 DrawerStore Kitchen Drawer Organizer Tray for Cutlery Utensil and Gadgets, White	1	19.99	19.99
Tax			1.40
			21.39
Zulay Premium Quality Metal Lemon Lime Squeezer - Manual Citrus Press Juicer, Midnight Black and Red	1	15.99	15.99
Tax			1.12
			17.11
Lucky Fitness 1pcs plastic organizer clothes hanger holder stacker storage rack home storage organization hangers	1	47.92	47.92
Tax			3.36
			51.28
Pentel Gel Ink Pen, Retractable Gel Pen (0.5mm) Needle Tip, Fine Point, Violet Ink 3-Pk (BLN75BP3V)	1	7.71	7.71
Tax			0.54
			8.25



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Improper Credit Card Purchases from Amazon  
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**Per Credit Card Statement**

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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
09/08/19	AMZN Mktp US*8L2T88AB3Amzn.com/billWA	6.48
09/08/19	AMZN Mktp US*2H5OF9O13Amzn.com/billWA	44.92
09/09/19	AMZN Mktp US*EW85N8LU3Amzn.com/billWA	64.17
09/15/19	Amazon.com*0E64W1IS3Amzn.com/billWA	7.82
09/15/19	AMZN Mktp US*673J04PL3Amzn.com/billWA	21.39

## Per Information from Amazon

Description	Quantity	Price	Total
American Crafts Heidi Swapp Letterboard 147 Piece Alphabet Serif Black	1	6.06	6.06
Tax			0.42
			6.48
Felt Letter Board Message Sign – Cursive Word Pack, 640 Black & White Characters, 10x10 Gray Changeable Letterboard, Wall & Tabletop Display, 2 Storage Pouches & Gift Box	1	41.98	41.98
Tax			2.94
			44.92
G GAMIT Felt Letter Board Message Board 10x10inch with Stand,Pre-cut&Sorted 713pcs White,Blue&Pink Changeable Letters+Weeks &Months Cursive Words,Word board Sign board with Sorting Tray&Gift Box(Gray)	1	59.97	59.97
Tax			4.20
			64.17
DCWVE Die Cuts with A View Word Pack Letterboard-Home (4 pcs) LP-006-00025	1	7.31	7.31
Tax			0.51
			7.82
2" Letters and Characters for Changeable Letter Boards   186 Characters & Symbols   Includes @ # \$ & and Many More   Bonus Canvas Drawstring Pouch (2" Letter Set & Bag ONLY)	1	19.99	19.99
Tax			1.40
			21.39

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Improper Credit Card Purchases from Amazon  
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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
09/15/19	AMZN Mktp US*O763W7IL3Amzn.com/billWA	44.62
09/15/19	AMZN Mktp US*OF2PP88W3Amzn.com/billWA	13.90
09/15/19	AMZN Mktp US*TB03Y31K3Amzn.com/billWA	22.66
09/15/19	Amazon.com*JA3WX5MX3Amzn.com/billWA	8.44
09/15/19	AMAZON.COM*JL0WB6C43 AMZNAMZN.COM/BILLWA	7.52

## Per Information from Amazon

Description	Quantity	Price	Total
Felt Letter Board with Letters - Pre Cut & Sorted 660 Letters Cursive Word Pack, 10X10 Letter Board, Letterboard, Message Board, Letter Boards with Stand, Sorting Tray, Wall Mount.	2	21.95	43.90
Discount			(2.20)
Tax			2.92
			<u>44.62</u>
Letters for Changeable Felt Letter Boards 3/4"-2 Inch Letter Board Letters, Universal Felt Letter Board Letters, Words Set, Letter Package Includes Cursive Words ( Celebrations,Day, Months).	1	12.99	12.99
Tax			0.91
			<u>13.90</u>
Changeable Letter Board Letters for Felt and Plastic Message Board with 190 Letters 1 inch (1" Letters, Pink)	2	10.59	21.18
Tax			1.48
			<u>22.66</u>
DCWVE Die Cuts with A View Word Pack Letterboard-Boss Lady (4) LP-006-00026, Multicolour	1	7.89	7.89
Tax			0.55
			<u>8.44</u>
DCWVE Die Cuts with A View Word Pack Heidi Swapp-Black-Home (3 pcs) 615087	1	7.03	7.03
Tax			0.49
			<u>7.52</u>

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Improper Credit Card Purchases from Amazon  
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**Per Credit Card Statement**

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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
09/15/19	AMAZON.COM*NT9687MF3 AMZNAMZN.COM/BILLWA	8.25
09/16/19	AMZN Mktp US*WP9EF41E3Amzn.com/billWA	25.63
09/16/19	AMZN Mktp US*EP9U28FK3Amzn.com/billWA	6.41
09/16/19	AMZN MKTP US*693RU30Z3 AMAMZN.COM/BILLWA	9.10
09/16/19	AMAZON.COM*2C1BC7JE3 AMZNAMZN.COM/BILLWA	3.75

## Per Information from Amazon

Description	Quantity	Price	Total
DCWVE Die Cuts with A View Word Pack Heidi Swapp-Pink-Charming (5 pcs) 615091	1	7.71	7.71
Tax			0.54
			8.25
Felt Letter Board Accessories - Big 2 inch Letters Set - White, Black and Gray - Unique Storage Bag for Each Color!	1	23.95	23.95
Tax			1.68
			25.63
American Crafts Heidi Swapp Letterboard 31 Piece Kit Party	1	5.99	5.99
Tax			0.42
			6.41
Cursive Word Sets for Felt Letter Board by Pure & Merit: [3/4", White, 22 Words] Cursive Words My Happy Family Home Dream Smile, Extra Words for Changeable Letter Board, Free Canvas Bag (Words only)	1	8.50	8.50
Tax			0.60
			9.10
American Crafts LP-006-00027 4 Piece Word Pack Planning Die Cuts with a View Letterboards	1	3.50	3.50
Tax			0.25
			3.75

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Improper Credit Card Purchases from Amazon  
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**Per Credit Card Statement**

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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
09/16/19	AMAZON.COM*3S7831XI3 AMZNAMZN.COM/BILLWA	7.42
09/16/19	AMAZON.COM*U94DQ9F13 AMZNAMZN.COM/BILLWA	7.51
09/16/19	AMAZON.COM*OF82X0JC3 AMZNAMZN.COM/BILLWA	9.12
09/16/19	AMZN Mktp US*HS9MI6M33Amzn.com/billWA	10.65
09/29/19 ^	AMAZON.COM*7X7VF2DV3 AMZNAMZN.COM/BILLWA	78.32
09/29/19 ^	AMZN Mktp US*PB83888C3Amzn.com/billWA	69.54

## Per Information from Amazon

Description	Quantity	Price	Total
DCWVE Die Cuts with A View Word Pack Letterboard-Happy (4pcs) LP-006-00024	1	6.93	6.93
Tax			0.49
			7.42
DCWVE Die Cuts with A View 1" Letter Pack Letterboard-Teal (188 pcs) LP-006-00003, 1"	1	7.02	7.02
Tax			0.49
			7.51
DCWVE Die Cuts with A View Word Pack Letterboard-Fall/Winter (4) LP-006-00029	1	8.52	8.52
Tax			0.60
			9.12
Livia Home Christmas Letter Board Characters - White Christmas Letters & Image Set for Felt Letter Boards from	1	9.95	9.95
Tax			0.70
			10.65
OXO Good Grips Stainless Steel Sinkware Caddy	4	18.30	73.20
Tax			5.12
			78.32
Rettel Kraft Paper Roll Display - Wall Decor/Trending Wall Mount - (1) Kraft Paper Roll Included (12 Inch, Black)	1	64.99	64.99
Tax			4.55
			69.54



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Improper Credit Card Purchases from Amazon  
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**Per Credit Card Statement**

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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
09/30/19	^ Amazon PrimeAmzn.com/billWA	127.33
09/30/19	^ AMZN Mktp US*B21X31VH3Amzn.com/billWA	30.84
10/04/19	^ AMAZON.COM*C18OT0ZN3 AMZNAMZN.COM/BILLWA	12.72
10/04/19	^ AMZN Mktp US*6H6NH2M63Amzn.com/billWA	10.68
10/04/19	^ AMZN MKTP US*QL2D82SZ3 AMAMZN.COM/BILLWA	13.90

## Per Information from Amazon

Description	Quantity	Price	Total
Prime Membership Fee	1	119.00	119.00
Tax			8.33
			<u>127.33</u>
Hearth and Hand with Magnolia Salt & Pepper Stoneware Cellar	1	28.82	28.82
Tax			2.02
			<u>30.84</u>
Redi-Tag Divider Sticky Notes, Tabbed Self-Stick Lined Note Pad, 60 Ruled Notes per Pack, 4 x 6 Inches, Assorted Neon Colors, 3 Pack (10245)	1	11.89	11.89
Tax			0.83
			<u>12.72</u>
ELFRhino Silicone Earphone Organizer Earphone Wrap Winder Headphone Cord Organizer Wrap Winder Manager/Cable Winder(Transparent, 1 Piece)	2	4.99	9.98
Tax			0.70
			<u>10.68</u>
CUPCAKES & KISSES Desk Pad Calendar for Writing I Paper I Tear-Off Sheets I for Dates & Notes I Daily Planner & Weekly Overview I to-Do List I 2019	1	12.99	12.99
Tax			0.91
			<u>13.90</u>

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Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Improper Credit Card Purchases from Amazon  
For the Period of January 1, 2016 through December 31, 2019

**Per Credit Card Statement**

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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
10/06/19	^ AMZN Mktp US*633E81OE3Amzn.com/billWA	47.06
10/09/19	^ AMZN Mktp US*489V54CE3Amzn.com/billWA	10.68
10/10/19	^ AMAZON.COM*I41Q99YK3 AMZNAMZN.COM/BILLWA	12.83
10/13/19	^ Amazon.com*ER70644L3Amzn.com/billWA	33.16
10/13/19	^ Amazon.com*NZ2BV37L3Amzn.com/billWA	13.30
10/13/19	^ AMAZON.COM*SA6UA67E3 AMZNAMZN.COM/BILLWA	46.86

## Per Information from Amazon

Description	Quantity	Price	Total
DinoFire for Bluetooth RF 2.4 GHz Wireless Presenter USB Presentation Powerpoint Clicker Presentation Remote Control Pointer Slide Advancer Changer Support Mac	2	21.99	43.98
Tax			3.08
			47.06
ELFRhino Silicone Earphone Organizer Earphone Wrap Winder Headphone Cord Organizer Wrap Winder Manager/Cable Winder(Black, 1 Piece)	2	4.99	9.98
Tax			0.70
			10.68
Chicago Metallic Professional Non-Stick 2-Piece Healthy Meatloaf Set, 12.25-Inch-by-5.75-Inch, Grey - X50801	1	11.99	11.99
Tax			0.84
			12.83
Barbie Advent Calendar 2018	1	30.99	30.99
Tax			2.17
			33.16
REDACTED (Book)	1	12.43	12.43
Tax			0.87
			13.30
Fisher-Price Little People Nativity Advent Calendar	1	43.79	43.79
Tax			3.07
			46.86

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Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Improper Credit Card Purchases from Amazon  
For the Period of January 1, 2016 through December 31, 2019

**Per Credit Card Statement**

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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
10/14/19	^ AMAZON.COM*058G98X73 AMZNAMZN.COM/BILLWA	31.52
10/14/19	^ AMAZON.COM*AV2CK0RZ3 AMZNAMZN.COM/BILLWA	10.58
10/14/19	^ Amazon.com*BO77D6D83Amzn.com/billWA	8.51
10/14/19	^ AMAZON.COM*IJ8MF28A3 AMZNAMZN.COM/BILLWA	14.43
10/14/19	^ AMAZON.COM*JU25K6XV3 AMZNAMZN.COM/BILLWA	14.50
10/16/19	^ AMAZON.COM*SI1493PT3 AMZNAMZN.COM/BILLWA	29.34

## Per Information from Amazon

Description	Quantity	Price	Total
LEGO Friends Advent Calendar 41353, New 2018 Edition, Small Building Toys, Christmas Countdown Calendar for Kids (500 Pieces)	1	29.46	29.46
Tax			2.06
			31.52
REDACTED (Book)	1	9.89	9.89
Tax			0.69
			10.58
REDACTED (Book)	1	7.95	7.95
Tax			0.56
			8.51
REDACTED (Book)	1	13.49	13.49
Tax			0.94
			14.43
REDACTED (Book)	1	13.55	13.55
Tax			0.95
			14.50
Full Circle Bubble Up Ceramic Soap Dispenser & Bamboo, Dish Brush + Dispenser, Green	1	27.42	27.42
Tax			1.92
			29.34

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Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Improper Credit Card Purchases from Amazon  
For the Period of January 1, 2016 through December 31, 2019

**Per Credit Card Statement**

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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
10/17/19	^ AMZN Mktp US*M381D1XL1Amzn.com/billWA	23.48
10/18/19	^ AMZN Mktp US*8X5PR0763Amzn.com/billWA	45.48
10/19/19	^ AMZN Mktp US*S21UH2Y43Amzn.com/billWA	32.83
10/19/19	^ AMZN Mktp US*UL9I291B3Amzn.com/billWA	25.68
10/19/19	^ AMZN Mktp US*8W1BU2SW3Amzn.com/billWA	23.53
10/19/19	^ AMZN Mktp US*9O7PS8NW3Amzn.com/billWA	27.66

## Per Information from Amazon

Description	Quantity	Price	Total
AuraGlow Teeth Whitening Pen, 35% Carbamide Peroxide, 15+ Whitening Treatments, No Sensitivity, 2mL	1	21.94	21.94
Tax			1.54
			23.48
Rae Dunn By Magenta SALT & PEPPER White Ceramic LL Cellars With Wood Lids	1	42.50	42.50
Tax			2.98
			45.48
Rae Dunn by Magenta POUR 42-oz. Pitcher	1	30.68	30.68
Tax			2.15
			32.83
Rae Dunn 6"H White Utensil Holder	1	24.00	24.00
Tax			1.68
			25.68
1 Tier Lazy Susan 2 Pack: Stainless Steel 360 Degree Turntable – Rotating 2-Level Tabletop Stand For Your Dining Table, Kitchen Counters And Cabinets – Turning Table Spice Rack Organizer Tray - 2 Pack	1	21.99	21.99
Tax			1.54
			23.53
Rae Dunn By Magenta 2 Piece SALT/PEPPER Ceramic LL Salt & Pepper Cellar	1	25.85	25.85
Tax			1.81
			27.66



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Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Improper Credit Card Purchases from Amazon  
For the Period of January 1, 2016 through December 31, 2019

**Per Credit Card Statement**

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<b>Date</b>	<b>Transaction Description</b>	<b>Amount</b>
10/19/19	^ AMZN Mktp US*F60FC7NQ3Amzn.com/billWA	64.16
10/19/19	^ AMZN Mktp US*UD9097683Amzn.com/billWA	17.54
10/19/19	^ AMZN MKTP US*3U9A05DL3 AMAMZN.COM/BILLWA	18.14
Total		<u>\$ 1,392.85</u>

^ - Purchase made while Nicole Foelske was on a paid leave.

## Per Information from Amazon

Description	Quantity	Price	Total
SALUSWARE 12 Pack 9.5 Oz Plastic Spice Jars Bottles Containers with Black Cap	4	14.99	59.96
Tax			4.20
			64.16
Magnetic Spice Rack Organizer Single Tier Refrigerator Spice Storage Shelf, Easy to Install the Side of Refrigerator Can Hold spices, Jar of Olive Oil, Cooking Oils, Salt, Pepper, Small Things	1	16.39	16.39
Tax			1.15
			17.54
Butter Dish With Lid Unbreakable-Modern Farmhouse Kitchen Decor-Deep Mess Free Large Butter Dish White-Butter Keeper Container-Bamboo Lid-Butter Dishes With Covers-Vintage Butter Dish-Kitchen Gifts	1	18.95	18.95
Discount			(2.00)
Tax			1.19
			18.14
			\$ 1,392.85

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Improper and Unsupported Credit Card Purchases from Other Vendors  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Supporting Documentation or District Officials
Date	Transaction Description	Amount	Description
03/17/17	PAYPAL *LITTLETREND402-9357733CA	\$ 187.61	PERSONAL PURCHASE MADE BY N. FOELSKE WHILE ON LEAVE & REPAID ON 5/4/17
03/23/17	PAYPAL *ETSY402-935-7733IL	38.70	PERSONAL PURCHASE MADE BY N. FOELSKE & REPAID ON 5/4/17
03/24/17	PAYPAL *SAKURAVILLE402-935-7733CA	20.90	PERSONAL PURCHASE MADE BY N. FOELSKE & REPAID ON 5/4/17
03/31/17	PAYPAL *LUX BLOOM402-935-7733CA	63.24	PERSONAL PURCHASE MADE BY N. FOELSKE & REPAID ON 5/4/17
04/01/17	PAYPAL *GEARNICE402-935-7733CA	59.95	PERSONAL PURCHASE MADE BY N. FOELSKE & REPAID ON 5/4/17
09/01/17	WWW.FINISHLINE.COM 888-777-3949 IN	115.97	MEN'S AIR JORDAN JUMPMAN PRO BASKETBALL SHOES TAX SHIPPING
09/02/17	DICK'S SPORTINGGOODS.COM 877-846-9997 PA	95.39	NIKE MEN'S AIR FORCE 1 SHOES
09/02/17	DICK'S SPORTINGGOODS.COM 877-846-9997 PA	68.88	UNDER ARMOUR MEN'S CLUTCHFIT LIGHTENING BASKETBALL SHOES TAX
10/26/17	STAPLES 00104141 WATERLOO IA	100.00	RELOAD GIFT/EXPRES ACCOUNT NO. *****08949553
11/08/17	DOLLAR TREE WATERLOO IA	22.47	FAVOR CUPS FAVOR CUPS FAVOR CUPS FAVOR CUPS FAVOR CUPS FAVOR CUPS AMGR CARD EVERYDAY GREETING CARD GREETING CARDS

Quantity	Price	Total	Improper	Unsupported	Reasonable
	\$ 187.61	187.61	187.61	-	-
	38.70	38.70	38.70	-	-
	20.90	20.90	20.90	-	-
	63.24	63.24	63.24	-	-
	59.95	59.95	59.95	-	-
		<u>370.40</u>			
1	99.98	99.98	99.98	-	-
		6.00	6.00	-	-
		9.99	9.99	-	-
		<u>115.97</u>			
1	89.99	89.99	89.99	-	-
1	64.98	64.98	64.98	-	-
		9.30	9.30	-	-
		<u>164.27</u>			
1	100.00	100.00	100.00	-	-
		<u>100.00</u>			
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	0.50	0.50	0.50	-	-
1	0.50	0.50	0.50	-	-
1	1.00	1.00	1.00	-	-

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Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Improper and Unsupported Credit Card Purchases from Other Vendors  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Supporting Documentation or District Officials	
Date	Transaction Description	Amount	Description	
			GREETING CARDS	
			AMGR CARD	
			AMGR CARD	
			GREETING CARD	
			GREETING CARD	
			GREETING CARD	
			GREETING CARD	
			MONTHLY PLANNER	
			MONTHLY PLANNER	
			MONTHLY PLANNER	
			MONTHLY PLANNER	
			MONTHLY PLANNER	
			MONTHLY PLANNER	
			TAX	
11/09/17	PIZZA HUT 469400046946 INDEPDENDENCE IA	138.79	LRG PEPSI	
			LRG DIET PEPSI	
			LRG MT DEW	
			LRG DIET MT DEW	
			WATER	
			LUNCH BUFFET	
			TAX	
11/27/17	HY VEE GAS 5869 WATERLOO IA	4.98	HYV 8LB ICE BAG	

Quantity	Price	Total	Improper	Unsupported	Reasonable
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	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
		1.47	1.05	-	0.42
		<u>22.47</u>			
3	1.99	5.97	5.97	-	-
2	1.99	3.98	3.98	-	-
3	1.99	5.97	5.97	-	-
5	1.99	9.95	9.95	-	-
2	-	-	-	-	-
16	6.49	103.84	103.84	-	-
		9.08	9.08	-	-
		<u>138.79</u>			
2	2.49	4.98	4.98	-	-
		<u>4.98</u>			

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Improper and Unsupported Credit Card Purchases from Other Vendors  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Supporting Documentation or District Officials
Date	Transaction Description	Amount	Description
11/28/17	PANERA BREAD #203211 WATERLOO IA	39.00	1 CINNAMON ROLL 1 CINNAMON ROLL 1 CINNAMON ROLL 1 CHERRY PASTRY 1 CHERRY PASTRY 1 CHERRY PASTRY 1 CHOC CHIP MUFFIN 1 CHOC CHIP MUFFIN 1 CHOC CHIP MUFFIN 1 BAGEL PACK (7 CINNAMON CRUCH, 2 CHOCOLATE CHIP, 2 CIN SWIRL RAISIN, 2 FRENCH TOAST, 1 RF HONEY WALNUT TUB, 1 WILD BLUEBERRY CC TUB)  1 WILD BLUEBERRY CC TUB TAX
11/29/17	HY VEE GAS 5869 WATERLOO IA	4.99	HYV 20LB ICE BAG
11/29/17	PANERA BREAD #203211 WATERLOO IA	13.99	1 BAGEL PACK: 1 CINNAMON CRUNCH, 11 BLUEBERRY; 1 SEASAME; 2 RF HONEY WAL
01/05/18	DOLLAR TREE WATERLOO IA	144.98	TRANSPARENT TAPE TAPE DOUBLE-SIDED MERCHANDISE FOOD MERCHANDISE ENVELOPES COMPOSITION BOOK COMPOSITION BOOKS

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	2.89	2.89	2.89	-	-
1	2.89	2.89	2.89	-	-
1	2.89	2.89	2.89	-	-
1	2.69	2.69	2.69	-	-
1	2.69	2.69	2.69	-	-
1	2.69	2.69	2.69	-	-
1	1.69	1.69	1.69	-	-
1	1.69	1.69	1.69	-	-
1	1.69	1.69	1.69	-	-
1	13.99	13.99	13.99	-	-
1	2.99	2.99	2.99	-	-
	0.21	0.21	0.21	-	-
		39.00			
1	4.99	4.99	4.99	-	-
		4.99			
1	13.99	13.99	13.99	-	-
		13.99			
4	1.00	4.00	-	-	4.00
10	1.00	10.00	-	-	10.00
8	1.00	8.00	-	8.00	-
1	1.00	1.00	1.00	-	-
12	1.00	12.00	-	12.00	-
11	1.00	11.00	-	-	11.00
21	1.00	21.00	-	-	21.00
5	1.00	5.00	-	-	5.00



Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Improper and Unsupported Credit Card Purchases from Other Vendors  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Supporting Documentation or District Officials
Date	Transaction Description	Amount	Description
			TEACHER COMP BOOK
			COMPOSITION BOOK
			COMPOSITION BOOKS
			COMPOSITION BOOK
			COMPOSITION BOOKS
			SCOTCH TAPE
			HEART DOOR HANGER
			SNICKERS SINGLE
			HEART DOOR HANGER
			SNICKERS SINGLE
			SCOTCH TAPE
			BABY WIPES
			LIGHT SET
			GIFT BAG
			VALENTINE TISSUE
			TAX
01/05/18	DOLLAR TREE WATERLOO IA	189.39	POSTERBOARD
			GLUE STICKS
			CLIP CLICK BALL PEN
			CLIPBLICK BALLPEN
			MECHANICAL PENCIL
			MECHANICAL PENCILS
			COMPOSITION BOOK
			FULL ART COMP BOOK
			COMP BOOK
			COMP BOOK NEON
			COMPOSITION BOOK

Quantity	Price	Total	Improper	Unsupported	Reasonable
1	1.00	1.00	-	-	1.00
9	1.00	9.00	-	-	9.00
13	1.00	13.00	-	-	13.00
6	1.00	6.00	-	-	6.00
6	1.00	6.00	-	-	6.00
3	1.00	3.00	-	-	3.00
2	1.00	2.00	2.00	-	-
3	0.89	2.67	2.67	-	-
4	1.00	4.00	4.00	-	-
1	0.89	0.89	0.89	-	-
1	1.00	1.00	-	-	1.00
2	1.00	2.00	2.00	-	-
2	1.00	2.00	2.00	-	-
4	1.00	4.00	4.00	-	-
7	1.00	7.00	7.00	-	-
		9.42	1.79	-	7.63
		144.98			
80	0.50	40.00	-	-	40.00
11	1.00	11.00	-	-	11.00
4	1.00	4.00	-	-	4.00
15	1.00	15.00	-	-	15.00
6	1.00	6.00	-	-	6.00
18	1.00	18.00	-	-	18.00
47	1.00	47.00	-	-	47.00
3	1.00	3.00	-	-	3.00
2	1.00	2.00	-	-	2.00
2	1.00	2.00	-	-	2.00
10	1.00	10.00	-	-	10.00

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Improper and Unsupported Credit Card Purchases from Other Vendors  
For the Period January 1, 2016 through December 31, 2019

Per Credit Card Statement			Per Supporting Documentation or District Officials
Date	Transaction Description	Amount	Description
			PAW PATROL GUMMY LOOTBAG TOYS DISC SHOOTER VAL RINGS ASTD ERASER TOPPERS TAX
04/25/18	CASEYS GEN STORE 1084 EVANSDALE IA	4.17	TAKIS FUEGO 4 20 OZ DEPOSIT SINGLE STATE TAX CITY TAX
05/10/18	HY VEE 1866 WATERLOO IA	11.37	EVRYDY CH CPCK-WH EVRYDY WH CPCK-WH IC EVRYDY WH CPCK-WH IC
06/06/18	CVS/PHARMACY #08544 WATERLOO IA	58.34	<i>DETAILS UNAVAILABLE - VERIFIED BY DISTRICT DIRECTOR AS IMPROPER</i>
Total		<u>\$ 1,383.11</u>	

Auditor's notations are in italics.

Quantity	Price	Total	Improper	Unsupported	Reasonable
3	1.00	3.00	3.00	-	-
5	1.00	5.00	5.00	-	-
6	1.00	6.00	6.00	-	-
2	1.00	2.00	2.00	-	-
3	1.00	3.00	3.00	-	-
		12.39	12.39	-	-
		189.39			
1	1.99	1.99	1.99	-	-
1	1.99	1.99	1.99	-	-
		0.05	0.05	-	-
		0.12	0.12	-	-
		0.02	0.02	-	-
		4.17			
1	3.79	3.79	3.79	-	-
1	3.79	3.79	3.79	-	-
1	3.79	3.79	3.79	-	-
		11.37			
		58.34	58.34	-	-
		58.34			
		\$ 1,383.11	1,101.06	20.00	262.05

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Incentive Gift Cards  
For the Period of January 1, 2016 through December 31, 2019

<b>Per Credit Card Statement</b>		
<b>Date</b>	<b>Transaction Description</b>	<b>Description of Gift Cards</b>
05/27/16	Sam's Club # 6514 Waterloo IA	Subway
05/27/16	Sam's Club # 6514 Waterloo IA	Subway
05/27/16	WM Supercenter #1496 Waterloo IA	Walmart
07/26/16	WM Supercenter #1496 Waterloo IA	Chick-fil-A Darden \$25
11/08/16	Kwik Trip 478 00004788608-7818988WI	Kwik Star / Kwik Trip
04/12/17	Kwik Star 22900002295 Waterloo IA	Kwik Star / Kwik Trip
04/12/17	Subway 00077545 Waterloo IA	Subway
06/30/17	Sam's Club # 6514 Waterloo IA	Subway
06/30/17	WM Supercenter #1496 Waterloo IA	Google Play \$30 iTunes \$30 iTunes \$40
06/30/17	WM Supercenter #1496 Waterloo IA	Walmart
06/30/17	WM Supercenter #1496 Waterloo IA	Walmart Walmart
06/30/17	Hardee's 1505736 Waterloo IA	Hardees
06/30/17	KwikStar	Kwik Star / Kwik Trip Kwik Star / Kwik Trip

Per Supporting Documentation					
Number of Cards			Cost per item/ pack	Total Cost	Total Value
Packs Purchased	Cards per pack	Total			
14	5	70 *	\$ 47.98	671.72 ^	700.00
(1)	(5)	(5)	47.98	(47.98) ^	(50.00)
N/A	N/A	29	25.00	725.00 ^	725.00
N/A	N/A	1	10.00	10.00 ^	10.00
N/A	N/A	1	25.00	25.00 ^	25.00
N/A	N/A	100	10.00	1,000.00	1,000.00
N/A	N/A	100	20.00	2,000.00	2,000.00
N/A	N/A	20	20.00	400.00	400.00
N/A	N/A	20	10.00	200.00	200.00
4	5	20 *	47.98	191.92 ^	200.00
3	3	9	30.00	90.00 ^	90.00
1	3	3	30.00	30.00 ^	30.00
2	4	8 *	36.00	72.00 ^	80.00
N/A	N/A	1	10.00	10.00 ^	10.00
N/A	N/A	16	10.00	160.00 ^	160.00
N/A	N/A	20	5.00	100.00 ^	100.00
N/A	N/A	10	5.00	50.00	50.00
N/A	N/A	20	5.00	100.00	100.00
N/A	N/A	10	10.00	100.00	100.00

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Incentive Gift Cards  
For the Period of January 1, 2016 through December 31, 2019

Per Credit Card Statement		
Date	Transaction Description	Description of Gift Cards
06/30/17	McDonald's F23903 Independence IA	McDonalds
06/30/17	Waterloo Leisure Services Waterloo IA	Waterloo Leisure
05/03/18	WM Supercenter #1496 Waterloo IA	Walmart
05/03/18	Sam's Club # 6514 Waterloo IA	Burger King Subway
05/03/18	WM Supercenter #1496 Waterloo IA	Walmart
05/04/18	City of Oelwein Oelwein IA	City of Oelwein City of Oelwein
05/08/18	Wal-mart #0750 Independence IA	Walmart Walmart
05/10/18	Walmart Supercenter #1005 Waverly IA	Walmart
05/10/18	WM Supercenter #1496 Waterloo IA	Walmart
10/30/18	Kwik Star 72200007229 Waterloo IA	Kwik Star / Kwik Trip
02/07/19	Casey's Gen Store 2880 Waterloo IA	Casey's
03/26/19	McDonald's F5215 Waterloo IA	McDonald's
# 04/11/19	Kwik Star 72200007229 Waterloo IA	Kwik Star / Kwik Trip
04/24/19	Kwik Star 72200007229 Waterloo IA	Kwik Star / Kwik Trip

Per Supporting Documentation					
Number of Cards			Cost per item/ pack	Total Cost	Total Value
Packs Purchased	Cards per pack	Total			
N/A	N/A	11	5.00	55.00	55.00
N/A	N/A	66	3.00	198.00	198.00
N/A	N/A	1	5.00	5.00 ^	5.00
10	3	30 *	28.98	289.80 ^	300.00
10	5	50 *	47.98	479.80 ^	500.00
N/A	N/A	29	5.00	145.00 ^	145.00
N/A	N/A	15	3.00	45.00	45.00
N/A	N/A	10	30.00	300.00	300.00
N/A	N/A	35	5.00	175.00 ^	175.00
N/A	N/A	6	25.00	150.00 ^	150.00
N/A	N/A	40	5.00	200.00 ^	200.00
N/A	N/A	40	5.00	200.00 ^	200.00
N/A	N/A	20	10.00	200.00	200.00
N/A	N/A	1	15.00	15.00	15.00
N/A	N/A	30	5.00	150.00	150.00
N/A	N/A	10	10.00	100.00	100.00
N/A	N/A	12	10.00	120.00	120.00



Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Incentive Gift Cards  
For the Period of January 1, 2016 through December 31, 2019

Per Credit Card Statement		
Date	Transaction Description	Description of Gift Cards
04/30/19	Kwik Star 72200007229 Waterloo IA	Kwik Star / Kwik Trip
05/30/19	WM Supercenter #1496 Waterloo IA	Walmart
05/30/19	Wal-Mart #1496 Waterloo IA	Walmart
05/30/19	Wal-Mart #1496 Waterloo IA	Walmart
05/31/19	WM Supercenter #1496 Waterloo IA	Walmart
06/06/19	Kwik Star 72200007229 Waterloo IA	Kwik Star / Kwik Trip
08/07/19	Kwik Star 22900002295 Waterloo IA	Kwik Star / Kwik Trip
08/20/19	Sam's Club #4973 Dubuque IA	Arby's Burger King Carl Jr Hardees IHOP Subway
# 08/28/19	Kwik Star 72200007229 Waterloo IA	Kwik Star / Kwik Trip
# 10/03/19	WM Supercenter #1496 Waterloo IA	Walmart
# 10/03/19	Kwik Star 72200007229 Waterloo IA	Kwik Star / Kwik Trip Kwik Star / Kwik Trip
# 10/03/19	Subway	Subway

Per Supporting Documentation					
Number of Cards			Cost per item/ pack	Total Cost	Total Value
Packs Purchased	Cards per pack	Total			
N/A	N/A	20	10.00	200.00	200.00
N/A	N/A	40	5.00	200.00 ^	200.00
N/A	N/A	40	5.00	200.00 ^	200.00
N/A	N/A	45	5.00	225.00 ^	225.00
N/A	N/A	15	5.00	75.00 ^	75.00
N/A	N/A	4	20.00	80.00 ^	80.00
N/A	N/A	13	10.00	130.00	130.00
N/A	N/A	20	10.00	200.00	200.00
10	3	30 *	28.98	289.80 ^	300.00
10	3	30 *	28.98	289.80 ^	300.00
10	3	30 *	28.98	289.80 ^	300.00
10	3	30 *	28.98	289.80 ^	300.00
10	5	50 *	47.98	479.80 ^	500.00
N/A	N/A	4	25.00	100.00	100.00
N/A	N/A	2	50.00	100.00	100.00
N/A	N/A	10	5.00	50.00 ^	50.00
N/A	N/A	10	5.00	50.00	50.00
N/A	N/A	20	10.00	200.00	200.00
N/A	N/A	10	10.00	100.00	100.00

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Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Incentive Gift Cards  
For the Period of January 1, 2016 through December 31, 2019

Per Credit Card Statement		
Date	Transaction Description	Description of Gift Cards
# 10/14/19	Kwik Star 071300007138 Jesup IA	Kwik Star / Kwik Trip
# 11/14/19	Kwik Star 72200007229 Waterloo IA	Kwik Star / Kwik Trip
# 12/10/19	WM Supercenter #750 Independence IA	Walmart Walmart
# 12/16/19	WM Supercenter #750 Independence IA	Walmart
# 12/16/19	WM Supercenter #750 Independence IA	Walmart
# 12/16/19	WM Supercenter #750 Independence IA	Walmart
Total		

^ - Purchases from Sam's Club and Walmart total \$6,281.26 as illustrated in **Exhibit C**.

\* - Cards were purchased in a pack at a discounted price.

# - Purchased with Director's Card.

Per Supporting Documentation					
Number of Cards			Cost per item/ pack	Total Cost	Total Value
Packs Purchased	Cards per pack	Total			
N/A	N/A	10	5.00	50.00	50.00
N/A	N/A	11	10.00	110.00	110.00
N/A	N/A	8	20.00	160.00	160.00
N/A	N/A	10	5.00	50.00	50.00
N/A	N/A	6	10.00	60.00	60.00
N/A	N/A	2	20.00	40.00	40.00
N/A	N/A	8	5.00	40.00 ^	40.00
N/A	N/A	6	10.00	60.00 ^	60.00
N/A	N/A	1	10.00	10.00 ^	10.00
N/A	N/A	1	10.00	10.00 ^	10.00
N/A	N/A	1	10.00	10.00 ^	10.00
		1,346		\$ 12,864.26	12,998.00

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Comparison of Selected Gift Cards Purchased to PayPal Deposits  
For the Period January 1, 2016 through December 31, 2019

Exhibit	Number and Value of Gift Cards Purchased and Deposited			Purchase Date(s) per Credit Card Statement	Deposit to PayPal				
					Date	Number of Deposits	Total Gross Amount	Less PayPal Fees	Net Amount of Deposits
	\$100	\$200	\$500						
<b>C</b>	-	-	1	07/14/18	07/15/18	1	\$ 500.00	(14.80)	485.20
<b>C</b>	-	-	1	07/14/18	07/16/18	1	499.00	(14.77)	484.23
<b>B</b>	-	4	-	07/25/18	07/27/18	4	800.00	(24.40)	775.60
<b>B</b>	-	1	-	08/10/18					
<b>B</b>	1	-	-	08/16/18					
<b>B</b>	-	2	-	08/16/18	08/16/18	4	700.00	(21.50)	678.50
<b>B</b>	-	2	-	08/17/18					
<b>B</b>	1	-	-	08/21/18					
<b>B</b>	-	2	-	08/21/18	08/21/18	5	900.00	(27.60)	872.40
<b>B</b>	-	5	-	08/23/18	08/23/18	5	1,000.00	(30.50)	969.50
<b>B</b>	-	5	-	08/24/18	08/29/18	5	1,000.00	(30.50)	969.50

<b>Deposit to Personal Bank Account</b>				
<b>Date from PayPal Account</b>	<b>Date Posted to Bank Account</b>	<b>Amount</b>		<b>Net PayPal Deposit Less Bank Deposit</b>
07/16/18	07/18/18	\$ 485.20		-
07/27/18	07/30/18	484.23		-
07/27/18	07/30/18	775.60		-
08/16/18	08/17/18	678.50		-
08/21/18	08/22/18	872.40		-
08/23/18	08/24/18	969.50		-
08/29/18	08/30/18	969.50		-

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Comparison of Selected Gift Cards Purchased to PayPal Deposits  
For the Period January 1, 2016 through December 31, 2019

Exhibit	Number and Value of Gift Cards Purchased and Deposited			Purchase Date(s) per Credit Card Statement	Deposit to PayPal				
					Date	Number of Deposits	Total Gross Amount	Less PayPal Fees	Net Amount of Deposits
	\$100	\$200	\$500						
<b>B</b>	-	9	-	09/10/18	09/10/18	9	1,800.00	(54.90)	1,745.10
<b>B</b>	1	-	-	09/11/18					
<b>B</b>	-	2	-	09/11/18					
<b>B</b>	-	3	-	09/14/18	09/16/18	6	1,100.00	(33.70)	1,066.30
<b>B</b>	-	10	-	09/21/18	09/21/18	10	2,000.00	(61.00)	1,939.00
<b>B</b>	-	5	-	09/27/18	09/27/18	5	1,000.00	(30.50)	969.50
<b>B</b>	-	5	-	09/28/18	09/28/18	5	1,000.00	(30.50)	969.50
<b>B</b>	-	10	-	10/03/18	10/03/18	10	2,000.00	(61.00)	1,939.00
<b>B</b>	-	5	-	10/10/18	10/10/18	5	1,000.00	(30.50)	969.50
<b>B</b>	-	5	-	10/12/18	10/12/18	5	1,000.00	(30.50)	969.50

<b>Deposit to Personal Bank Account</b>			
<b>Date from PayPal Account</b>	<b>Date Posted to Bank Account</b>	<b>Amount</b>	<b>Net PayPal Deposit Less Bank Deposit</b>
09/10/18	09/11/18	1,745.10	-
09/16/18	09/17/18	1,066.30	-
09/21/18	09/24/18	1,939.00	-
09/27/18	09/28/18	1,211.95	(242.45) ##
09/28/18	10/01/18	969.50	-
10/03/18	10/04/18	1,939.00	-
10/10/18	10/11/18	969.50	-
10/12/18	10/15/18	969.50	-



Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Comparison of Selected Gift Cards Purchased to PayPal Deposits  
For the Period January 1, 2016 through December 31, 2019

Exhibit	Number and Value of Gift Cards Purchased and Deposited			Purchase Date(s) per Credit Card Statement	Deposit to PayPal				
					Date	Number of Deposits	Total Gross Amount	Less PayPal Fees	Net Amount of Deposits
	\$100	\$200	\$500						
<b>B</b>	1	-	-	10/17/18	10/18/18	8	1,500.00	(45.90)	1,454.10
<b>B</b>	-	7	-						
<b>B</b>	-	5	-	10/21/18	10/21/18	5	1,000.00	(30.50)	969.50
<b>B</b>	-	10	-	10/23/18	10/28/18	10	2,000.00	(61.00)	1,939.00
<b>B</b>	-	5	-	10/30/18					
<b>B</b>	-	4	-	11/05/18	11/05/18	9	1,800.00	(54.90)	1,745.10
<b>B</b>	-	10	-	11/07/18	11/12/18	10	2,000.00	(61.00)	1,939.00
<b>B</b>	-	9	-	11/19/18					
<b>B</b>	1	-	-	11/20/18					
<b>B</b>	-	3	-	11/20/18	11/20/18	13	2,500.00	(76.40)	2,423.60
<b>B</b>	-	10	-	11/27/18	11/28/18	10	2,000.00	(61.00)	1,939.00

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<b>Deposit to Personal Bank Account</b>			
<b>Date from PayPal Account</b>	<b>Date Posted to Bank Account</b>	<b>Amount</b>	<b>Net PayPal Deposit Less Bank Deposit</b>
10/18/18	10/19/18	1,454.10	-
10/21/18	10/22/18	969.50	-
10/28/18	10/29/18	1,939.00	-
11/05/18	11/06/18	1,745.10	-
11/12/18	11/13/18	1,939.00	-
11/20/18	11/21/18	2,423.60	-
11/28/18	11/29/18	1,939.00	-

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Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Comparison of Selected Gift Cards Purchased to PayPal Deposits  
For the Period January 1, 2016 through December 31, 2019

Exhibit	Number and Value of Gift Cards Purchased and Deposited			Purchase Date(s) per Credit Card Statement	Deposit to PayPal				
					Date	Number of Deposits	Total Gross Amount	Less PayPal Fees	Net Amount of Deposits
	\$100	\$200	\$500						
<b>B</b>	-	10	-	12/04/18	12/4/18	10	2,000.00	(61.00)	1,939.00
<b>B</b>	-	10	-	12/07/18					
<b>B</b>	-	10	-	12/08/18	12/08/18	20	4,000.00	(122.00)	3,878.00
<b>B</b>	-	10	-	12/18/18	12/27/18	10	2,000.00	(61.00)	1,939.00
<b>B</b>	-	10	-	01/07/19	01/07/19	10	2,000.00	(61.00)	1,939.00
<b>B</b>		10	-	01/11/19	01/14/19	10	2,000.00	(61.00)	1,939.00
<b>B</b>	-	5	-	01/17/19					
<b>B</b>	1	-	-	01/18/19					
<b>B</b>	-	7	-	01/18/19	01/21/19	13	2,500.00	(76.40)	2,423.60
<b>B</b>	1	-	-	01/25/19					
<b>B</b>	-	12	-	01/25/19	01/26/19	13	2,500.00	(76.40)	2,423.60

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<b>Deposit to Personal Bank Account</b>			
<b>Date from PayPal Account</b>	<b>Date Posted to Bank Account</b>	<b>Amount</b>	<b>Net PayPal Deposit Less Bank Deposit</b>
12/04/18	12/05/18	1,939.00	-
12/08/18	12/10/18	3,878.00	-
12/27/18	12/31/18	1,939.00	-
01/07/19	01/08/19	1,939.00	-
01/14/19	01/15/19	1,939.00	-
01/21/19	01/22/19	2,423.60	-
01/26/19	01/28/19	2,423.60	-

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Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Comparison of Selected Gift Cards Purchased to PayPal Deposits  
For the Period January 1, 2016 through December 31, 2019

Exhibit	Number and Value of Gift Cards Purchased and Deposited			Purchase Date(s) per Credit Card Statement	Deposit to PayPal				
					Date	Number of Deposits	Total Gross Amount	Less PayPal Fees	Net Amount of Deposits
	\$100	\$200	\$500						
<b>B</b>	-	8	-	02/06/19					
<b>B</b>	4	-	-	02/07/19					
<b>B</b>	-	3	-	02/07/19	02/07/19	15	2,600.00	(79.90)	2,520.10
<b>B</b>	1	-	-	02/07/19					
<b>B</b>	-	13	-	02/16/19					
<b>B</b>	-	10	-	02/22/19	02/23/19	24	4,700.00	(143.50)	4,556.50
<b>B</b>	-	15	-	02/25/19					
<b>B</b>	-	15	-	03/08/19	03/11/19	30	6,000.00	(183.00)	5,817.00

<b>Deposit to Personal Bank Account</b>			
<b>Date from PayPal Account</b>	<b>Date Posted to Bank Account</b>	<b>Amount</b>	<b>Net PayPal Deposit Less Bank Deposit</b>
02/07/19	02/08/19	2,520.10	-
02/23/19	02/25/19	1,551.20	
02/23/19	02/25/19	3,005.30	
		<u>4,556.50</u>	-
03/11/19	03/12/19	1,817.00	
03/11/19	03/12/19	3,000.00	
		<u>4,817.00</u>	1,000.00
03/13/19	03/14/19	844.10	
03/25/19	03/26/19	13.68	
		<u>857.78</u>	(857.78)

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Comparison of Selected Gift Cards Purchased to PayPal Deposits  
For the Period January 1, 2016 through December 31, 2019

Exhibit	Number and Value of Gift Cards Purchased and Deposited			Purchase Date(s) per Credit Card Statement	Deposit to PayPal				
					Date	Number of Deposits	Total Gross Amount	Less PayPal Fees	Net Amount of Deposits
	\$100	\$200	\$500						
<b>B</b>	-	2	-	03/26/19					
<b>B</b>	-	10	-	03/28/19					
<b>B</b>	-	5	-	04/17/19					
<b>B</b>	1	-	-	04/18/19					
<b>B</b>	-	15	-	04/25/19	04/27/19	33	6,500.00	(198.40)	6,301.60
<b>B</b>	-	2	-	05/03/19					
<b>B</b>	-	5	-	05/10/19					
<b>B</b>	-	1	-	05/21/19					
<b>B</b>	-	10	-	05/25/19					
<b>B</b>	-	6	-	05/30/19	06/08/19	24	4,800.00	(146.40)	4,653.60
<b>B</b>	-	2	-	06/17/19					
<b>B</b>	-	15	-	06/18/19					
<b>B</b>	-	13	-	06/21/19	06/22/19	30	6,000.00	(183.00)	5,817.00

<b>Deposit to Personal Bank Account</b>			
<b>Date from PayPal Account</b>	<b>Date Posted to Bank Account</b>	<b>Amount</b>	<b>Net PayPal Deposit Less Bank Deposit</b>
04/27/19	04/29/19	4,900.00	
05/01/19	05/02/19	1,384.49	
		<u>6,284.49</u>	17.11 ^^
06/08/19	06/10/19	1,357.30	
06/08/19	06/10/19	3,296.30	
		<u>4,653.60</u>	-
06/22/19	06/24/19	4,500.00	
06/24/19	06/25/19	1,317.00	
		<u>5,817.00</u>	-



Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District - Juvenile Court Services

Comparison of Selected Gift Cards Purchased to PayPal Deposits  
For the Period January 1, 2016 through December 31, 2019

Exhibit	Number and Value of Gift Cards Purchased and Deposited			Purchase Date(s) per Credit Card Statement	Deposit to PayPal				
					Date	Number of Deposits	Total Gross Amount	Less PayPal Fees	Net Amount of Deposits
<b>B</b>	-	2	-	06/21/19					
<b>B</b>	-	5	-	07/12/19					
<b>B</b>	-	5	-	07/16/19	07/21/19	12	2,400.00	(73.20)	2,326.80
<b>B</b>	-	1	-	07/23/19					
<b>B</b>	-	6	-	08/07/19					
<b>B</b>	-	13	-	08/21/19	08/21/19	20	4,000.00	(122.00)	3,878.00
<b>B</b>	-	5	-	08/22/19	08/22/19	5	1,000.00	(30.50)	969.50
<b>B</b>	-	14	-	09/04/19	10/09/19	14	2,800.00	(85.40)	2,714.60
Totals						438	\$ 86,899.00	(2,651.47)	84,247.53
Number of Gift Cards	13	423	2						
Value of Gift Cards	\$ 1,300.00	84,600.00	1,000.00						
		\$ 86,900.00							

## - Available balance in the PayPal account was transferred to the bank account. The PayPal account included a \$250.00 gift card deposited on 09/27/18 which did not match any purchases made with the SuccessLink match any purchases made with the SuccessLink credit card near the time of the deposit. Fees of \$7.55 were withheld from the \$250.00 deposit resulting in a net deposit of \$242.45.

^^ - The PayPal account history shows \$17.11 was used to electronically pay a Netflix bill before funds were transferred to the bank account.

<b>Deposit to Personal Bank Account</b>			
<b>Date from PayPal Account</b>	<b>Date Posted to Bank Account</b>	<b>Amount</b>	<b>Net PayPal Deposit Less Bank Deposit</b>
07/21/19	07/23/19	2,326.80	-
08/21/19	08/23/19	3,878.00	-
08/22/19	08/26/19	969.50	
10/09/19	10/10/19	2,714.60	-
		<u>84,330.65</u>	

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District – Juvenile Court Services

Staff

This special investigation was performed by:

James Cunningham, CPA, Director  
Crystal Jimenez-Boender, 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

## **Appendices**

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District – Juvenile Court Services

Copies of District Correspondence to Nichole Foelske and Her Resignation Letter

**IOWA DISTRICT COURT**  
FIRST JUDICIAL DISTRICT

**CHIEF JUDGE**

Kellyann M. Lekar  
Black Hawk County Courthouse  
316 E. 5<sup>th</sup> Street  
Waterloo, Iowa 50703  
(319) 833-3332

**DISTRICT JUDGES**

George L. Stigler  
John J. Bauercamper  
Asst. Chief Judge  
Monica L. Zrinyi Wittig  
Bradley J. Harris  
Richard D. Stochl  
Michael J. Shubatt  
David F. Staudt  
Thomas A. Bitter  
Andrea J. Dryer  
Joel A. Dalrymple  
David P. Odekirk  
Linda M. Fangman  
Alan T. Heavens

**DISTRICT**

**ASSOCIATE JUDGES**

Jeffrey L. Harris  
Robert J. Richter  
Mark T. Hostager  
Stephanie C. Rattenborg  
Brook K. Jacobsen  
Patrick Wegman  
Patrice J. Eichman

**ASSOCIATE**

**JUVENILE JUDGES**

Daniel L. Block  
Thomas J. Straka  
Linnea M. Nicol

**SENIOR JUDGES**

Stephen C. Clarke  
James D. Coil  
Joseph Moothart  
Nathan A. Callahan  
Margaret L. Lingreen

**COUNTIES**

Allamakee  
Black Hawk  
Buchanan  
Chickasaw  
Clayton  
Delaware  
Dubuque  
Fayette  
Grundy  
Howard  
Winnebago

**ADMINISTRATIVE OFFICES**

Linda Nilges  
Court Administrator

Black Hawk County Courthouse  
316 E. 5<sup>th</sup> Street  
Waterloo, Iowa 50703  
Tel. (319) 833-3332  
Fax No. (319) 833-3270

Dubuque County Courthouse  
720 Central Avenue  
Dubuque, Iowa 52001  
Tel. (563) 589-4448  
Fax No. (563) 589-4593

**PERSONAL AND CONFIDENTIAL**

January 2, 2019

**HAND DELIVERED**

Nicole Foelske

Dear Ms. Foelske:

During the investigation you admitted to using the Success Link (Spark) Visa card, assigned to District 1 Juvenile Court Office for personal purchases on Amazon. We also found several purchases at Target for which could not be accounted. The following violations of the Employee Handbook were identified:

**10.5 Use of Property**

- 1) Abuse, misuse, neglect, or waste government property, materials or equipment, or services, including state-owned or leased vehicles, computers, internet access, network capacity, email, and telephone lines.
- 2) Stealing or unauthorized possession, use, or disposal of government property, equipment, or materials.
- 3) Unauthorized possession, lending, borrowing, duplication, or careless or improper use, or failure to promptly return or report the loss of keys, security access cards, credit cards, I.D. cards, or other state property.

This letter is to inform you that I am considering taking disciplinary action that may result in your termination. During this meeting, you are being asked to provide me with any new or additional information that you feel I should know before a decision is made and disciplinary action is taken.

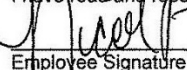
Pursuant to Iowa Code Section 22.7(1)(a)(5) and 22.15, this document may become a public record.

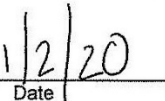
Sincerely,

  
Linda Nilges  
District Court Administrator

cc: HR File

I have read and received a copy of this letter.

  
Employee Signature

  
Date

**Mission Statement**

*The Iowa Judicial Branch dedicates itself to providing independent and accessible forums for the fair and prompt resolution of disputes, administering*

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District – Juvenile Court Services

Copies of District Correspondence to Nichole Foelske and Her Resignation Letter

I would like to resign my position  
as of today, 1/2/20.

Nichole Foelske

**Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District – Juvenile Court Services**

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District – Juvenile Court Services

Copy of Request Form

First Judicial District

JCO Select		JI# XXXX		Select	County Black Hawk
JUVENILE xxxxxxxx		DOB: xxxxxxxx	Race: Select		Gender : Select
PARENT(S): xxxxxxxx		School: xxxxxx		Grade: Select	
Address: xxxxxxxx			Phone: xxxxxxxx		
Risk Factors: 1. Select		2. Select	3. Select	IDA: Click here to enter a	Select

<b>COS</b> <small>(Chief Approval Needed)</small>	<b>Unit Rate</b>	<b>Hours</b>	<b>Provider</b>
<input type="checkbox"/> Evaluation	Select		
<input type="checkbox"/> Individual	Select		
<input type="checkbox"/> Group	\$30/hr minimum 1 hr	#of Groups	
<input type="checkbox"/> Interpreter	\$30/hr		
<input type="checkbox"/> Transport	* # Units	*# Miles	
*\$3.75/15 min unit + mileage not to exceed state rate (.39)			
<input type="checkbox"/> Other			
Funding Alternatives Explored: <input type="checkbox"/> Community Resources <input type="checkbox"/> Private Pay/Sliding Fee Scale <input type="checkbox"/> DeCat <input type="checkbox"/> Title XIX/Medicaid <input type="checkbox"/> Private Insurance			
<b>Total Request:</b>		<b>Date to Begin Services:</b> Click here to enter a date.	

<b>Wrap Around Funding Request</b>			
<b>Service Agency/Provider</b>	Juvenile Court Services	Length of Service:	Begin Date: 10/27/2020    End Date: 10/27/2020
Cost of Service (per hr/unit)	XXXXXX	# of hours/units:	
<b>Total Cost:</b>	XXXXXX	Funding Alternatives Explored: <input type="checkbox"/> COS <input type="checkbox"/> DCAT <input type="checkbox"/> Title XIX/Medicaid <input type="checkbox"/> Community Resources <input type="checkbox"/> Private Insurance <input type="checkbox"/> Private Pay/Sliding Fee <input type="checkbox"/> Other	
Specify how this service will address at least one of the risk factors listed: Current Relationships- The family is not able to extend their financial resources to pay for gas to return the juvenile to the State Training School after the Christmas holiday Temporary Home Visit.			
<b>Signature of JCO Supervisor:</b>			Date: Click here to enter a date.
<b>Restitution</b> <small>(Chief Approval Needed)</small>		\$	

**All services must begin within 60 days or reapplication will be required.**

<b>Funding Request Approval:</b> Select	<b>Signature Chief Juvenile Court Officer:</b>	Date: Click here to enter a date.
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<input type="checkbox"/> <b>Mentoring – Send to Lori for approval</b>	<b>Mentor for youth:</b>	<b>Start Date:</b>
---	--------------------------	--------------------

<b>Referral</b>	
Choose an item.	Click here to enter a date.
Choose an item.	Click here to enter a date.
Choose an item.	Click here to enter a date.
Details of Service/Other :	

We the undersigned, authorize Juvenile Court Services to exchange information with the above indicated agency program(s) for the purpose of scheduling attendance and reporting program follow through. Date: Click here to enter a date.

Child	Parent	Parent	JCO



Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District – Juvenile Court Services

Copy of Payment Request and Check from Nichole Foelske



229 E Park Ave, Waterloo, IA 50703  
P. 319.234.3728  
F. 319.433.4054  
[www.successlink.us](http://www.successlink.us)

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March 4, 2020

Nicole Foelske



Nicole,

I met with Ruth Frush yesterday regarding the outstanding charges that were placed on the SuccessLink credit card you had possession of. That card was for purchases of JCS related expenses only. There were charges on your card totaling \$15,526.71 that were not related to JCS. SuccessLink will not be reimbursed for those charges by JCS or the State of Iowa as they were not expenses related to any JCS program or clients. In our discussion with Ruth it was made clear those purchases were your personal items charged on the SuccessLink credit card. I would like to first give you the opportunity to repay those charges before we move forward with legal action. I am more than happy to get an itemized list to you. In the interest of resolving this issue quickly, I would like repayment made by April 15, 2020.

**Bradley M. McCalla**  
**Executive Director**  
**[brad@successlink.us](mailto:brad@successlink.us)**  
**SuccessLink**

Report on Special Investigation of the  
Iowa Judicial Branch  
First Judicial District – Juvenile Court Services

Copy of Payment Request and Check from Nichole Foelske

NICOLE FOELSKE  
CHAD FOELSKE  
[Redacted]

1728  
72-7636/2739

4/9/2020

Pay to the Order of Success Link \$15,526.71

Fifteen thousand five hundred twenty-six and 71/100 Dollars

Veridian Credit Union

For [Redacted]

Nichole Foelske

1728