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NEWS RELEASE

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FOR RELEASE May 24, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of Tama County Day Care, Inc. dba Kids' Corner (Kids' Corner) for the period December 8, 2009 through May 31, 2016. The special investigation was requested by the Kids' Corner Board, in conjunction with the Tama County Sheriff's Office, as a result of concerns regarding certain credit card purchases by the former Executive Director, Kristine Daniel.

Mosiman reported the special investigation identified \$278,362.58 of improper and unsupported disbursements, undeposited collections, and forgone grant revenue. The \$120,724.29 of improper and unsupported disbursements identified includes \$55,523.00 of purchases on Kids' Corner's credit cards, primarily from Amazon, Walmart, and Sam's Club; \$56,369.24 in unauthorized payroll and reimbursements issued to or for Ms. Daniel; \$5,140.53 of penalties and interest incurred for non-payment of payroll taxes to the federal and state governments; and \$3,649.52 of purchases from various vendors.

The \$63,638.29 of undeposited collections identified consist of cash payments from parents for childcare services which were recorded in Kids' Corner's accounting system but not deposited to Kids' Corner's bank accounts, and the \$94,000 of forgone grant revenue consists of funds Kids' Corner could have received through the Iowa Department of Education to supplement its grocery purchases for meals served. According to representatives of the Iowa Department of Education, notices sent to Ms. Daniel stating Kids' Corner's participation in the program would be terminated if the application was not renewed did not receive a response. As a result, Kids' Corner was removed from the program and received no additional payments after October 17, 2014.

Mosiman also reported it was not possible to determine if additional amounts were improperly disbursed or if additional parent payments were not properly deposited because adequate documentation was not available.

The report includes recommendations to strengthen Kids' Corner's internal controls and operations, such as improvements to segregation of duties, requiring detailed supporting documentation for all disbursements, and designating an independent person to reconcile Kids' Corner's accounting records to the bank statements.

Copies of the report have been filed with the Tama County Sheriff's Office, the Iowa Division of Criminal Investigation, the Tama County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1660-4010-BE02>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
TAMA COUNTY DAY CARE, INC. DBA KIDS' CORNER
FOR THE PERIOD
DECEMBER 8, 2009 THROUGH MAY 31, 2016**

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Auditor of State's Report

To the Members of the
Kids' Corner Board:

As a result of concerns regarding certain credit card purchases and at your request, we conducted a special investigation of the Tama County Day Care Inc. dba Kids' Corner (Kids' Corner). We have applied certain tests and procedures to selected financial transactions of Kids' Corner for the period December 8, 2009 through May 31, 2016. Based on a review of relevant information and discussions with Kids' Corner officials and personnel, we performed the following procedures:

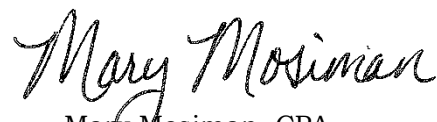
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed Board meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (3) Examined activity in the bank accounts held by Kids' Corner to identify any unusual activity.
- (4) Scanned all disbursements from Kids' Corner's bank accounts for propriety. For selected disbursements, we examined available supporting documentation to determine whether they were appropriate, properly approved, and properly supported.
- (5) Examined Kids' Corner's credit card statements to determine if the purchases made with the credit cards were appropriate, reasonable, properly approved, and supported by adequate documentation.
- (6) Obtained information from selected vendors for purchases to determine the propriety of the purchases.
- (7) Examined payroll disbursements to the former Executive Director of Kids' Corner, Kristine Daniel, to determine if payments were properly approved, properly supported, and the amount and frequency of the payments were reasonable.
- (8) Examined reimbursements to Ms. Daniel to determine if the payments were for appropriate purposes, properly approved, and supported by adequate documentation.
- (9) Reviewed documentation from the Internal Revenue Service to determine the amount of payroll taxes owed and the resulting accrued penalties and interest.
- (10) Confirmed payments to Kids' Corner from the State of Iowa to determine if they were properly deposited to Kids' Corner's bank accounts.
- (11) Examined monthly receipt ledgers to determine if collections were properly accounted for and deposited.
- (12) Obtained and reviewed monthly statements for Ms. Daniel's personal bank accounts to identify the source of certain deposits.

These procedures identified \$278,362.58 of improper and unsupported disbursements, undeposited collections, and forgone grant revenue. We were unable to determine if additional amounts were improperly disbursed or not properly deposited because adequate documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **I** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Tama County Daycare Inc. dba Kids' Corner, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance and many courtesies extended to us by officials and personnel of the Tama County Day Care Inc. dba Kids' Corner during the course of our investigation.


Mary Mosiman, CPA
Auditor of State

February 9, 2018

Tama County Daycare Inc. dba Kids' Corner

Investigative Summary

Background Information

The Tama County Day Care Inc. dba Kids' Corner (Kids' Corner) was established in 1981 as a private non-profit child care center providing services for children age 6 weeks through 12 years. In 2004, Kids' Corner collaborated with the Cities of Tama and Toledo, the Region 6 Planning Commission, the U.S. Department of Agriculture, and the South Tama County Community School District to construct a new facility which opened in 2006. Kids' Corner is governed by a 6-member volunteer Board of Directors and daily operations are carried out by approximately 25 employees, including the Executive Director who is responsible for day-to-day supervision.

Kristine Daniel began employment with Kids' Corner as the Executive Director on December 8, 2009 and was terminated from her position April 29, 2016. As the Executive Director, Ms. Daniel was responsible for the following:

- Receipts – collecting parent payments, posting to the accounting records, and preparing and making deposits;
- Disbursements – making certain purchases and receiving certain goods and services, including groceries, maintaining supporting documentation, preparing, signing and distributing checks, and posting to the accounting records;
- Payroll – calculating payroll amounts, preparing, signing and distributing checks, and posting payments to the accounting records;
- Child care billing – preparing and distributing billings, receipting and depositing collections, posting collections to customer accounts and accounting records, and preparing and making bank deposits;
- Bank accounts – reconciling monthly bank statements to accounting records; and
- Reporting – preparing year-end statements for customers for income tax purposes and maintaining attendance records for all children and meal consumption records for children eligible for financial assistance from the State.

Ms. Daniel was also responsible for managing employee schedules and being on-call to ensure required child-to-employee ratios were maintained.

Kids' Corner's primary revenue sources include parent payments and child care and development block grant funding from the State of Iowa. The majority of the payments received from the State are deposited electronically; however, parent payments consist of both cash and check collections.

All Kids' Corner disbursements, including payroll, are to be made by check when possible. However, Kids' Corner also maintains 3 credit cards, including Mastercard, Visa, and Staples. All disbursements are to be supported by invoices or other documentation obtained by or submitted to the Executive Director, and monthly statements are received which show the purchases made with the individual credit cards. Checks are signed by the Executive Director and countersigned by the Assistant Director.

Monthly statements for Kids' Corner's bank accounts are mailed directly to Kids' Corner and opened by the Executive Director. Bank statements and related images of redeemed checks are not periodically reviewed by members of the Board.

On May 12, 2016, a Detective from the Tama County Sheriff's Office contacted the Office of Auditor of State regarding concerns with certain payments issued by Ms. Daniel from Kids' Corner's bank account. He provided a copy of the timeline which had been prepared by the Board President, which summarized the following:

- September 2015 – A Kids’ Corner employee met with 2 members of the Board regarding Ms. Daniel’s attendance and concerns received from parents regarding payment issues. According to the summary provided by the Board, parent payments were not always accurately reflected on their billing statement; however, when individuals spoke with Ms. Daniel about their concerns, their payments would be “found” and applied to their account. The Board President discussed the concerns with Ms. Daniel, and the next day the employee who presented the concerns was terminated from employment by Ms. Daniel.
- November 2015 – The financial statements presented to the Board appeared inaccurate; however, when questioned by Board members, Ms. Daniel stated the discrepancies were a result of the change in accounting software.
- January 2016 – The scheduled Board meeting was canceled because the “accounting error” had not yet been resolved.
- February 2016 – At the Board meeting, the balance sheet did not balance and the income statement was not accurate. The Board approved the meeting minutes but did not approve the financial statements. Also at that Board meeting, the Board discussed having an audit performed over its financial statements.
- March 2016 – A Board member was contacted by a vendor regarding a past due bill. The Board member and the Board President asked Ms. Daniel if that was the only past due bill to which she responded in the affirmative.
- April 11, 2016 – A Board member and the Board President met with Ms. Daniel regarding attendance issues and finances. In addition, a second Board member had been notified by Iowa Workforce Development unemployment returns were not being filed. Ms. Daniel’s response was, “this has not been my best year.” The Board members expressed concern over her work hours and reiterated their expectations for Ms. Daniel’s work hours. They also offered to provide any assistance she needed to resolve the outstanding financial discrepancies.
- April 26, 2016 – The Board meeting was canceled because the financial statements were not yet corrected; however, a CPA firm had been hired to help resolve the issues.
- April 2016 – The Board President contacted the CPA firm who expressed concerns regarding Kids’ Corner’s payroll taxes. Further research determined Ms. Daniel had not paid any payroll tax for 2016 and concern was raised regarding payroll taxes for 2015. A Board member and the Board President reviewed the activity in Kids’ Corner’s bank accounts and determined no payroll tax payments had been made in 2015. They also determined a number of bills were not being paid, including Alliant Energy. They contacted a representative of Alliant Energy who confirmed no payments had been received in Kids’ Corner’s account for 6 months. In addition, they noticed large checks being issued to Staples.
- April 28, 2016 – The Board President spoke with the CPA firm and confirmed 2015 payroll taxes had not been paid and Kids’ Corner’s liability totaled approximately \$116,000 plus penalties.
- April 29, 2016 – The Board President and 2 Board members met with Ms. Daniel to discuss the unpaid payroll taxes and past due bills. At that meeting, Ms. Daniel confirmed she knew the payroll taxes were unpaid but did not know the amount owed. She also confirmed she knew Alliant was past due, but stated that was the only past due bill. Ms. Daniel’s employment was terminated at that meeting; however, because the employees and children were present, they allowed her to work through the day and collect her belongings after the work day ended. They subsequently learned Ms. Daniel returned to Kids’ Corner on May 1, 2016 to retrieve her personal items without supervision.

After Ms. Daniel's employment was terminated, Kids' Corner officials continued examining bank statements and the accounting records and identified several irregularities, including the order history for Kids' Corner's Amazon account and the purchase history for Kids' Corner's Staples and Sam's Club accounts. As a result of the concerns identified, the Board members contacted the City of Toledo Police Department

The City of Toledo Police Department contacted the Detective from the Tama County Sheriff's Office, who, as previously stated, contacted the Office of Auditor of State to request a review of Kids' Corner's financial records for the period of Ms. Daniel's employment. As a result, we performed the procedures detailed in the Auditor of State's Report for the period December 8, 2009 through May 31, 2016.

Detailed Findings

The procedures performed identified \$278,362.58 of improper and unsupported disbursements, undeposited collections, and forgone grant revenue. Of the \$278,362.58 identified, \$120,724.29 is comprised of improper and unsupported disbursements, \$63,638.29 is comprised of undeposited parent payments for child care services, and \$94,000.00 is comprised of forgone grant revenue. The \$120,724.29 of improper and unsupported disbursements identified includes:

- \$20,582.28, \$18,287.00, and \$16,653.72 of improper and unsupported purchases made with Kids' Corner's Mastercard, Visa, and Staples credit cards, respectively.
- \$36,769.62 of unauthorized payroll issued to Ms. Daniel and related payroll costs,
- \$19,599.62 of improper and unsupported travel reimbursements issued to Ms. Daniel,
- \$5,140.53 in penalties and interest incurred on payroll taxes, and
- \$3,649.52 of improper and unsupported purchases from various vendors.

It was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited because adequate documentation was not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

At the completion of fieldwork, we contacted Ms. Daniel to provide an opportunity for her to meet with us; however, we received communication from Ms. Daniel's attorney she declined to meet.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

We reviewed all disbursements from Kids' Corner's bank account and purchases made on Kids' Corner's credit cards for the period December 8, 2009 through May 31, 2016. In addition, we reviewed available supporting documentation for certain payments to determine if they were appropriate; however, supporting documentation was not available for all disbursements. As a result, we reviewed the payees on images of the redeemed checks, discussed the disbursements with Kids' Corner officials, and reviewed documentation obtained directly from the vendors to determine if the purchases were reasonable for Kids' Corner's operations.

Based on our review of the available supporting documentation, discussions with Kids' Corner officials, the vendor, the frequency, and the amount of the payments, we classified payments as reasonable, improper, or unsupported. Payments were classified as improper if they appeared personal in nature or were not reasonable for Kids' Corner operations. Payments were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the payment was related to Kids' Corner operations or was personal in nature. Other payments were classified as reasonable if disbursements were for Kids' Corner operations and/or the vendor, the amount of payment, and frequency of the payments to the vendor were appropriate for Kids' Corner operations. The improper and unsupported disbursements identified are explained in detail in the following paragraphs.

Credit Card Purchases – As previously stated, Kids' Corner held 3 credit cards, including a Mastercard, a Visa, and a Staples credit card, which were maintained by Ms. Daniel. According to

Kids' Corner officials, the Visa and Staples credit cards were to be used for office and cleaning supplies and grocery items as necessary. The Mastercard credit card was opened in 2012. According to a Kids' Corner official, the Board intended the Mastercard credit card to be used for the van purchased in December 2011 for items such as fuel, repairs, and other emergencies. Based on a review of the Mastercard and Visa credit card statements, we identified 3 vendors with a significant number of transactions, including Amazon, Sam's Club, and Walmart. Because supporting documentation had not been maintained for the purchases, we obtained detailed purchase histories directly from Amazon, Sam's Club, and Walmart, as well as Staples, to determine the propriety of the purchases.

Mastercard and Visa – We identified 395 transactions totaling \$31,478.61 on Kids' Corner's Mastercard and 499 transactions totaling \$31,152.38 on Kids' Corner's Visa for the period reviewed. **Exhibits B** and **C** list the purchases made on the Mastercard and Visa, respectively. As illustrated by the **Exhibits**, we identified \$14,414.73 and \$7,236.25 of improper disbursements and \$6,167.55 and \$11,050.75 of unsupported disbursements on Kids' Corner's Mastercard and Visa credit cards, respectively. These amounts are included on **Exhibit A** and are described in further detail in the following paragraphs.

As previously stated, a significant number of transactions on both credit cards were to 3 vendors: Amazon, Sam's Club and Walmart. Excluding those 3 vendors, we identified 167 transactions to various other vendors on Kids' Corner's Mastercard. Of the 167 transactions identified, 18 transactions totaling \$1,266.38 were classified as improper and 115 transactions totaling \$5,212.25 were classified as unsupported. We also identified a return totaling \$22.46; however, we were unable to determine what purchase the return corresponded to. The \$1,266.38 of improper disbursements identified included \$693.59 issued to a vendor which was determined to be a scam based on an internet search, purchases from various gift shops, a purchase at Cost Cutters, purchases from Gordmans and other local clothing stores, and purchases from Kindle Unlimited.

The \$5,212.25 of unsupported disbursements primarily consisted of purchases from the U.S. Postal Service (USPS) and vendors which could have been used to purchase supplies for Kids' Corner, such as Dollar General, HyVee, Menards, Pamida, and ShopKo, or the purchases may have been personal in nature. We compared the postal expenses during Ms. Daniel's period of employment to current postal expenses and determined, on average, annual postal expenses decreased approximately \$150 annually, from approximately \$360 annually to approximately \$210 annually. In addition, during a review of the contents of the computers Ms. Daniel had access to both at Kids' Corner and at home, we observed a folder maintained on a computer which appeared as though Ms. Daniel was re-selling the cellular telephone accessories purchased. If these sales were not local, she would have included shipping charges. While a certain amount of postage expense would be expected for daycare operations, sufficient supporting documentation was not available to determine which were reasonable and which were personal in nature. As a result, all USPS expenses identified are classified as unsupported disbursements.

We identified 382 transactions to various other vendors on Kids' Corner's Visa, excluding Amazon, Sam's Club, and Walmart. Of the 382 transactions identified, 51 transactions totaling \$3,282.87 were classified as improper and 225 transactions totaling \$8,855.99 were classified as unsupported. We also identified 5 returns totaling \$157.83 and 4 returns totaling \$166.04, which corresponded to purchases classified as improper and unsupported, respectively. The \$3,282.87 of improper disbursements identified included payments issued to 3 vendors which were determined to be scams based on an internet search, several charges from an on-line expert service which provides advice on a wide range of topics, purchases from various clothing stores, and purchases from various floral shops. As with the Mastercard, the \$8,855.99 of unsupported disbursements primarily consisted of purchases from the USPS and vendors which could have been used to purchase supplies for Kids' Corner, such as Dollar General, Menards, Pamida, and ShopKo, or the purchases may have been personal in nature.

As previously stated, we obtained detailed purchase histories directly from Amazon, Sam's Club, and Walmart to determine the propriety of the purchases. **Exhibits D** through **F** list the

purchases history for these 3 vendors. Each of these vendors is discussed further in the following paragraphs.

Amazon – **Exhibit D** summarizes the purchase history, the payment method, and the improper purchases identified for Amazon. We identified \$7,078.03 of improper purchases from Amazon. Of the \$7,078.03 identified, \$6,189.27 was charged to Kids’ Corner’s Mastercard credit card and \$888.76 was charged to Kids’ Corner’s Visa credit card. The improper purchases identified include:

- \$1,591.32 of cellular telephone cases, screen protectors, USB cables, and other chargers. As previously stated, during a review of the contents of the computers Ms. Daniel had access to both at Kids’ Corner and at home, we observed a folder maintained on a computer which appeared as though Ms. Daniel was re-selling the cellular telephone accessories purchased.
- \$1,348.77 of home décor and small furnishings, including sheet sets, comforters, curtains and curtain rods, area rugs, aquariums, and a vinyl headboard.
- \$908.85 of make-up and skin care products, including nail polish, tanning lotion, and bronzers.
- \$611.13 of hair care products and styling tools.
- \$574.30 of women’s clothing and accessories, including lingerie, volleyball gear, and a Coach purse.
- \$295.17 of diet and exercise accessories, including books, equipment, and supplements.
- \$117.93 of video games and accessories.

Walmart – **Exhibit E** summarizes the purchase history, the payment method, and the improper purchases identified for Walmart. We identified \$6,698.83 and \$162.03 of improper and unsupported purchases, respectively, from Walmart. Of the \$6,698.83 of improper disbursements identified, \$3,476.38 was charged to Kids’ Corner’s Mastercard credit card and \$3,222.45 was charged to Kids’ Corner’s Visa credit card. The improper purchases identified include:

- \$1,550.00 of gift cards, including \$1,465.00 of iTunes gift cards and \$85.00 of Starbucks gift cards.
- \$846.61 on home appliances, including a microwave, toaster, 40” television, bathroom scale, alarm clock, and fans.
- \$597.45 of cellular telephone cases, screen protectors, USB cables, and other chargers.
- \$586.90 of home décor, including sheet sets, curtains and curtain rods, area rugs, canisters, and dinnerware.
- \$502.06 of grocery items which were not for Kids’ Corner, including chewing gum, mints, pistachios, beef jerky, taco seasoning, Coffee-Mate, and candy. Based on a review of the quantities, certain items were not purchased in a quantity which appeared reasonable for Kids’ Corner, such as individual candy bars or individual containers of yogurt. In addition, according to Kids’ Corner officials, certain items, such as beef jerky and candy, were not served to the children.
- \$369.64 of video games and accessories, including gift cards for Xbox Live.
- \$241.27 for an aquarium, fish, accessories, and fish food.
- \$232.43 of various hygiene products, including feminine hygiene, make-up, women’s razor cartridges, and toothpaste.
- \$203.65 of clothing and accessories.
- \$166.14 of alcohol and soda.
- \$54.97 for cigarettes and an ash tray.

The \$162.03 of unsupported disbursements was primarily comprised of batteries and storage carts, which could have been for Kid's Corner or personal in nature.

Sam's Club – **Exhibit F** summarizes the purchase history and the improper purchases identified for Sam's Club. We identified \$3,482.70 of improper purchases, which were all charged to Kids' Corner's Mastercard. The improper purchases identified include:

- \$1,679.55 of gift cards, including iTunes, Mastercard, and Starbucks.
- \$605.81 of grocery items which were not for Kids' Corner, including chewing gum, beef jerky, Pop Tarts, shrimp, cod loins, and candy. Based on a review of the quantities, certain items were not purchased in a quantity which appeared reasonable for Kids' Corner. In addition, according to Kids' Corner officials, certain items, such as beef jerky, Pop Tarts, and candy, were not served to the children.
- \$303.16 of cellular telephone cases, screen protectors, USB cables, and other chargers. As previously stated, during a review of the contents of the computers Ms. Daniel had access to both at Kids' Corner and at home, we observed a folder maintained on a computer which appeared as though Ms. Daniel was re-selling the cellular telephone accessories purchased.
- \$253.41 of clothing, swimwear, and accessories.
- \$74.98 for an electric heated mattress pad.

Staples – We identified 116 transactions totaling \$21,375.23 on Kids' Corner's Staples credit card for the period reviewed. **Exhibit G** lists the purchases made and the \$16,653.72 of improper disbursements identified are included on **Exhibit A**. Of the \$16,653.72 identified, \$13,277.45 was for the purchase of various gift cards and the associated activation fees.

According to Kids' Corner officials, there is no reason to purchase gift cards for the daycare. In addition, as illustrated by **Exhibit G**, the purchase of gift cards stopped after February 2016. As previously stated, in February 2016, the Board discussed having an audit performed over its financial statements. **Table 1** summarizes the type and quantity of gift cards purchased.

Table 1			
Description	Quantity	Unit Price	Total
\$200 Visa	36	200.00	\$ 7,200.00
\$100 Apple iTunes	14	100.00	1,400.00
\$50 Apple iTunes	14	50.00	700.00
\$200 Mastercard	8	200.00	1,600.00
\$200 American Express	5	200.00	1,000.00
\$40 Starbucks Multipack	5	40.00	200.00
\$50 Nike	3	50.00	150.00
\$50 Starbucks	3	50.00	150.00
\$25 Starbucks	3	25.00	75.00
\$100 Visa	2	100.00	200.00
\$200 Nike	1	200.00	200.00
\$25 Apple iTunes	1	25.00	25.00
\$25 Applebee's	1	25.00	25.00
Total	96		\$ 12,925.00

Based on a review of the Staples credit card statements, vendor coupons were applied on certain gift card purchases; however, there was not sufficient detail to determine which cards the

discounts were applied to. **Table 1** summarizes the gross amount of gift cards purchased; however, the vendor coupons were accounted for on **Exhibit G**.

In addition to the gift cards, we identified the following improper disbursements on the Kids' Corner Staples credit card:

- \$1,557.91 of computer equipment and accessories including an iPad Air, a streaming media player, a router, external hard drives, and the related protection plans. According to Kids' Corner officials, this type of equipment was not purchased for Kids' Corner from Staples, but rather a vendor based out of Waterloo, Iowa. They further stated these items were not reasonable for Kids' Corner operations.
- \$654.33 of cellular telephone cases, screen protectors, USB cables, and other chargers. As previously stated, during a review of the contents of the computers Ms. Daniel had access to both at Kids' Corner and at home, we observed a folder maintained on a computer which appeared as though Ms. Daniel was re-selling the cellular telephone accessories purchased.
- \$593.01 of finance charges and late fees.

Payments to Various Vendors – As previously stated, we reviewed the payees on images of the redeemed checks from Kids' Corner's bank accounts. As a result of that review, we identified the following:

- Check #13575 was issued to "RX Express Marketing Inc" on March 16, 2010 for \$364.00. Based on an internet search, the vendor prints custom bags on glossy wax paper, such as prescription bags or wine bags. Due to the nature of the vendor, we considered this disbursement to be improper.
- Check #2373 was issued to "Levi Bro" on July 10, 2013 for \$1,712.00. Although all other information on the check was pre-printed, the vendor name was handwritten. According to Kids' Corner officials, this vendor was used to re-do landscaping at the daycare center. However, because an invoice could not be located, we considered this disbursement to be unsupported.

The \$364.00 of improper disbursement and the \$1,712.00 unsupported disbursement identified are included on **Exhibit A**.

We also identified 7 payments totaling \$2,087.84 issued directly to Sam's Club. As previously stated, supporting documentation was not properly maintained. As a result, we attempted to obtain the purchase history for the 7 payments identified. **Table 2** summarizes the purchase history provided by Sam's Club and the unsupported and improper disbursements identified. Because Sam's Club was unable to provide the purchase history for the 3 oldest purchases, they were classified as unsupported.

Table 2

Per Bank Statements		Per Sam's Club Summary				
Date	Amount	Purchase Date	Reasonable	Improper	Unsupported	Description
10/14/11	\$ 209.27	10/14/11	\$ -	-	209.27	**
09/24/12	482.51	09/24/12	-	-	482.51	**
09/11/13	45.00	09/11/13	-	-	45.00	**
03/12/15	197.88	03/10/15	72.49	125.39		iPhone case, \$100 iTunes gift card, and sales tax
05/18/15	381.76	05/14/15	145.50	236.26		2 \$100 iTunes gift cards, cookie tray, Propel water, peanut butter cups, and sales tax
06/14/15	244.16	06/13/15	148.31	95.85		\$100 iTunes gift card, stuffed olives, and sales tax
03/11/16	527.26	03/10/16	148.02	324.83	54.41	Phone case, 5-pack of \$10 Starbucks gift cards, \$100 iTunes gift card, a book, 2 packages of beef sticks, women's clothing, and sales tax^
Total	\$ 2,087.84		\$ 514.32	782.33	791.19	

** - Sam's Club did not have purchase order history available for these dates.

^ - Incomplete purchase history was provided. Because we are unable to determine what items were purchased, we classified \$54.41 as unsupported.

Payroll Issued to Ms. Daniel – As previously stated, Ms. Daniel was hired as Executive Director on December 8, 2009 and was responsible for calculating payroll, preparing, signing and distributing checks, and posting payments to the accounting records. Ms. Daniel received an annual salary to be paid bi-weekly. We were unable to locate supporting documentation for Ms. Daniel's starting salary. However, based on a review of the November 10, 2009 Board meeting minutes, the Board was considering a salary of \$25,000.00 to \$30,000.00 for the Executive Director position. In addition, based on the gross wages of \$1,153.85 paid on Ms. Daniel's first paycheck, we calculated Ms. Daniel's salary at \$30,000.00 for calendar year 2010.

According to the Board meeting minutes, all employees received a 3% salary increase every January from 2011 through 2015. In January 2016, the Board approved an increase of \$1.25 per hour for all employees. Starting with a salary of \$30,000.00 in 2010, we calculated Ms. Daniel's authorized salary for each calendar year using the increases authorized in the Board meeting minutes. Using the payroll history report and Ms. Daniel's W-2 payroll tax forms, we determined Ms. Daniel's actual gross wages. According to Kids' Corner officials, the amounts reported on Ms. Daniel's W-2 payroll tax forms were regular wages and did not include any other taxable income, such as reimbursements. We then compared the calculated authorized salary to the actual gross wages issued to Ms. Daniel for the period reviewed. **Table 3** summarizes the comparison of calculated wages to actual gross wages by year for the period reviewed. As a result of our comparison, we determined Ms. Daniel received \$34,156.64 of unauthorized wages. In addition, Kids' Corner incurred \$2,612.98 of FICA contributions on the unauthorized wages. The \$34,156.64 of unauthorized wages and \$2,612.98 of FICA contributions are included in **Exhibit A** as improper disbursements.

Table 3

Calendar Year	Calculated Gross Salary	Actual Gross Wages	Improper
2009	\$ 1,153.85	1,153.85	-
2010	30,000.00	30,612.71	612.71
2011	30,900.00	33,933.88	3,033.88
2012	31,827.00	37,336.78	5,509.78
2013	32,781.81	38,300.86	5,519.05
2014	33,765.26	39,343.50	5,578.24
2015	34,778.23	43,833.71	9,055.49
2016^	14,376.00	19,223.50	4,847.50
Total	\$ 209,582.15	243,738.79	34,156.64

^ - Ms. Daniel received 10 paychecks in calendar year 2016. As a result, the salary shown is pro-rated.

Reimbursements Issued to Ms. Daniel – As Executive Director, Ms. Daniel was eligible for reimbursement of expenses, such as office supplies, grocery items, and mileage. However, according to Kids’ Corner officials, beginning in December 2011, Ms. Daniel was provided a vehicle to be used for Kids’ Corner business. As a result, no mileage was to be reimbursed after that date. During the period reviewed, we identified 123 reimbursements issued to Ms. Daniel totaling \$20,880.90. Of the \$20,880.90 identified, \$6,625.80 was classified as improper disbursements and \$12,973.82 was classified as unsupported disbursements. **Exhibit H** lists the 123 reimbursements issued to Ms. Daniel and the \$6,625.80 and \$12,973.82 identified are included in **Exhibit A** as improper and unsupported disbursements, respectively.

We were unable to locate supporting documentation for 69 of the 123 reimbursements identified. For the remaining 54 claims, we determined the majority of reimbursements were for mileage to the bank, the post office, and various retail vendors. However, the only supporting documentation available was a manual list prepared by Ms. Daniel listing the vendor name, the number of trips taken, and total miles to be reimbursed. As previously stated, after December 2011, Ms. Daniel was to use the vehicle provided by Kids’ Corner. As a result, all mileage reimbursements after December 2011 were considered to be improper. In addition, we identified an instance where Ms. Daniel claimed reimbursement for a \$382.71 purchase from Sam’s Club which had been originally paid with Kids’ Corner’s Mastercard.

Penalties and Interest – As previously stated, Kids’ Corner employed approximately 25 employees during Ms. Daniel’s tenure as Executive Director. Because Ms. Daniel was responsible for preparation of payroll, she was also responsible for withholding and remitting federal and state withholding payroll taxes for all Kids’ Corner employees. With assistance from Kids’ Corner officials, we were able to obtain transcripts from the Internal Revenue Service (IRS) of Kids’ Corner’s payment history. Based on a review of these transcripts, we determined Ms. Daniel had not filed payroll tax forms for 8 quarters and no payroll taxes had been remitted to the IRS. As a result, Kids’ Corner incurred significant penalties and interest owed to the IRS. **Table 4** summarizes the tax liability and related penalties and interest for the 8 quarters identified.

Table 4

Quarter Ended	Tax Liability	Penalties and Interest	Total Liability Owed
06/30/14	\$ 16,252.26	912.45	17,164.71
09/30/14	15,382.38	18.62	15,401.00
12/31/14	10,693.05	4,689.33	15,382.38
03/31/15	16,607.38	6,034.96	22,642.34
06/30/15	20,038.64	9,703.79	29,742.43
09/30/15	17,256.96	7,931.98	25,188.94
12/31/15	24,610.32	10,708.13	35,318.45
03/31/16	22,648.48	8,343.79	30,992.27
Total	\$ 143,489.47	48,343.05	191,832.52

In addition, during our review of available supporting documentation, we identified 2 notices from the Iowa Department of Revenue for non-payment of payroll taxes for the quarters ended March 31, 2015 and March 31, 2016. As a result, Kids' Corner incurred \$519.86 of penalties and interest.

According to Kids' Corner officials, the IRS subsequently abated \$43,722.38 of the penalties and interest incurred. Because it was Ms. Daniel's responsibility to prepare and remit payroll taxes, the net penalties and interest of \$5,140.53 is included in **Exhibit A** as improper disbursements.

COLLECTIONS

As previously stated, Kids' Corner's primary revenue sources include parent payments and child care and development block grant funding from the State of Iowa. We reviewed documentation related to these revenue sources to determine if collections were properly deposited.

Grant Funding from the State of Iowa – The majority of revenues received from the State of Iowa are programs administered through the Iowa Department of Human Services. We confirmed all payments to Kids' Corner by the State of Iowa to determine if they were properly deposited to Kids' Corner's bank accounts. As a result, we identified 8 warrants issued to Kids' Corner by the State which were seized by the State's Offset Program, resulting in \$10,178.70 being retained by the State for outstanding daycare obligations and \$42.00 in offset fees being incurred by Kids' Corner. Because Ms. Daniel was responsible for ensuring timely payment of all Kids' Corner bills, the \$42.00 in offset fees is included in **Exhibit A** as improper disbursements.

During our fieldwork, Kids' Corner officials stated the daycare formerly participated in the Child and Adult Care Food Program (CACFP) to assist with the cost of food provided by Kids' Corner. The CACFP is funded through the U. S. Department of Agriculture and administered through the Bureau of Nutrition and Health (Bureau) within the Iowa Department of Education. Based on a review of available supporting documentation, Kids' Corner received \$37,621.93 and \$11,031.44 in fiscal years 2014 and 2015, respectively. In addition, the CACFP Lead Consultant with the Bureau stated Kids' Corner had participated in the CACFP each year since 1980. However, on January 2, 2015, the Bureau issued a letter addressed to Ms. Daniel informing her Kids' Corner's application had not been renewed. As such, the Bureau intended to terminate Kids' Corner's participation in the CACFP unless its application was renewed. Because Ms. Daniel took no further action, the Bureau terminated Kids' Corner's participation in the CACFP and issued the last payment on October 17, 2014.

According to Kids' Corner officials, the Board was not informed this action had been taken nor did they agree to discontinue participation in the CACFP. According to the CACFP Lead Consultant at the Bureau, Kids' Corner would have received approximately \$35,000.00 in funding each year in subsequent years had the application been renewed. Based on the \$35,000.00 per year cited by

the Bureau, Kids' Corner should have received approximately \$105,000.00 for fiscal years 2015 through 2017. Because the application was not renewed, Kids' Corner only received \$11,000.00 (rounded) in fiscal year 2015. As a result, Kids' Corner did not receive approximately \$94,000.00 of CACFP assistance. Because Ms. Daniel was responsible for ensuring Kids' Corner's application for CACFP assistance was current, the \$94,000.00 of estimated CACFP assistance is included on **Exhibit A** as forgone grant revenue.

Parent Payments – Kids' Corner receives payments from parents for child care services. Payments are due on a weekly basis and are comprised of a mix of cash and check payments. During Ms. Daniel's tenure as Executive Director, payments were primarily collected by the employee at the front counter who would record the payment in Kids' Corner's accounting system. The cash or check payment was then placed in a locked box until Ms. Daniel removed the collections to prepare the deposit. If needed, Ms. Daniel also collected payments at the front counter.

We compared the cash payments recorded in Kids' Corner's accounting system to the cash payments deposited to Kids' Corner's bank accounts. As a result of this comparison, we identified undeposited collections of \$63,638.29. **Exhibit I** summarizes the cash payments recorded to Kids' Corner's Receipt Ledger, the cash payments deposited to Kids' Corner's bank accounts, and the undeposited collections by month for the period reviewed. The \$63,638.29 of undeposited collections identified is included in **Exhibit A**.

We also obtained daily receipt ledgers which reconciled the amount receipted to the amount to be deposited. However, these reconciliations were only available for calendar years 2012, 2013, and 2015. During our review of the available reconciliations, we identified a discrepancy with the attached supporting documentation for a certain deposit. The reconciliation and corresponding supporting documentation included the daily receipt ledger reconciliation, the accompanying deposit slip, and the deposit receipts provided by the bank.

We identified an instance where the dates and amounts were not the same on all documentation, which appeared to be an attempt to hide cash payments which had not been deposited. Copies of the documentation reviewed are included in **Appendix 1**. As illustrated by the **Appendix**, the April 25, 2013 daily receipt ledger reconciliation lists check payments totaling \$868.75, cash payments totaling \$100.00, and total collections of \$968.75. The **Appendix** also includes copies of the 2 deposit slips prepared for the April 25, 2013 collections. Check and cash payments were deposited separately. As a result, there should be 2 bank receipts showing the deposited amounts. However, as illustrated by the **Appendix**, the attached receipt for the check deposit matches the \$868.75 total and is dated April 25, 2013, but the attached receipt submitted by Ms. Daniel for the cash deposit totals \$101.50 and is dated March 1, 2013. Also as illustrated by the **Appendix**, Kids' Corner's April bank statement shows a total deposit of \$868.75 on April 25, 2013.

CASH DEPOSITS TO MS. DANIEL'S PERSONAL BANK ACCOUNTS

We obtained bank statements for the personal bank accounts held by Ms. Daniel for the period December 8, 2009 through May 31, 2016 to identify the source of certain deposits. Specifically, we reviewed the composition of 81 selected deposits. As a result, we identified 28 deposits comprised of cash and 21 deposits comprised of both cash and checks. For the 81 deposits reviewed, cash deposits totaled \$42,075.00. As previously stated, we attempted to interview Ms. Daniel; however, she did not agree to an interview. Therefore, we were unable to obtain her explanation for the cash deposits identified.

Recommended Control Procedures

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

A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former Executive Director had control over each of the following areas.

1. Receipts – collecting parent payments, posting to the accounting records, and preparing and making deposits;
2. Disbursements – making certain purchases and receiving certain goods and services, maintaining supporting documentation, preparing, signing, and distributing checks, and posting to the accounting records;
3. Payroll – calculating payroll amounts, preparing, signing, and distributing checks, and posting payments to the accounting records;
4. Child care billing – preparing and distributing billings, receipts and depositing collections, posting collections to customer accounts and accounting records, and preparing and making bank deposits;
5. Bank accounts – reconciling monthly bank statements to accounting records; and
6. Reporting – preparing year-end statements for customers for income tax purposes and maintaining attendance records for all children and meal consumption records for children eligible for financial assistance from the State.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the functions listed above should be segregated between Kids' Corner employees and the Board. Also, bank statements should be delivered to an official who does not collect or disburse Kids' Corner funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

B. Reconciliation of Child Care Billings, Collections, and Deposits – Child care billings, collections, and deposits are not reconciled.

Recommendation – Procedures should be established to reconcile child care billings, collections, and deposits monthly. The reconciliation should be reviewed by the Board or other independent person on a regular basis.

C. Credit Card Disbursements – Kids' Corner had 3 credit cards. Using records obtained from certain vendors, we identified several improper purchases. In addition, we did not locate a credit card policy regarding allowable purchases, appropriate supporting documentation, and custody of credit cards. Also, we did not identify any independent review of the credit card statements.

Recommendation – Original receipts should be submitted to the Executive Director for any purchases made with the credit cards. The original receipts and unopened monthly credit card statements should be provided to someone without access to the credit cards. The monthly credit card statements should be opened by the independent party, compared to the original receipts, and reviewed to ensure charges are appropriate.

The independent party should also review payments recorded on the statements to determine if they have been made in a timely manner so Kids' Corner does not incur any finance charges or late payment fees. Any concerns identified during the independent party's review regarding the propriety or purchases and/or timeliness of payments should be resolved in a timely manner.

In addition, the Board should document allowable uses for the credit cards, such as travel expenses and supply purchases, and appropriate limits which may be charged on the credit card accounts.

In addition, the Board should establish a written policy which prohibits the personal use of Kids' Corner credit cards. The policy should specify the potential consequences of using Kids' Corner's credit cards for personal purchases, including consideration of termination of employment. The policy should be clearly communicated to all employees and Kids' Corner officials and everyone using a Kids' Corner credit card should be required to sign a statement regarding their understanding of the policy. In addition, the Board should implement procedures to ensure any purchases identified which do not appear to be for Kids' Corner operations are paid for by the purchaser rather than Kids' Corner.

D. Payroll – During our review of payroll, we identified the following concerns:

- There was no evidence of independent review of payroll registers or other supporting documentation.
- We were unable to locate timesheets or other documentation supporting vacation and sick leave hours. As previously stated, a Kids' Corner employee expressed concerns to the Board regarding Ms. Daniel's absences from work.
- We were unable to locate supporting documentation for Ms. Daniel's starting salary.
- Required payroll tax filings were not prepared and submitted in a timely manner resulting in penalties and interest being assessed to Kids' Corner.

Recommendation – The Kids' Corner officials should ensure minutes of Board meetings clearly include the starting salary of new employees, as well as specific information regarding pay increase. In addition, the Board should implement procedures to ensure an independent person periodically reviews timesheets and payroll journals to ensure rates and hours worked appear appropriate. The review and approval should be documented by the signature or initials of the reviewer and the date of the review.

In addition, the Board should implement procedures to ensure all required payroll tax filings are properly completed and submitted in a timely manner.

Exhibits

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Summary of Findings
For the Period December 8, 2009 through May 31, 2016

Description	Exhibit/Table / Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Mastercard credit card purchases	Exhibit B	\$ 14,414.73	6,167.55	20,582.28
Visa credit card purchases	Exhibit C	7,236.25	11,050.75	18,287.00
Staples credit card purchases	Exhibit G	16,653.72	-	16,653.72
Payments issued to various vendors	Page 11	364.00	1,712.00	2,076.00
Payments issued to Sam's Club	Table 2	782.33	791.19	1,573.52
Payments issued to or for Kristine Daniel:				
Unauthorized gross pay	Table 3	34,156.64	-	34,156.64
Kids' Corner's share of FICA contributions	Page 12	2,612.98	-	2,612.98
Reimbursements	Exhibit H	6,625.80	12,973.82	19,599.62
Penalties and interest incurred on payroll taxes	Page 14	5,140.53	-	5,140.53
Income offset fees retained by the state	Page 14	42.00	-	42.00
Total improper and unsupported disbursements		88,028.98	32,695.31	120,724.29
Foregone grant revenue	Page 15	94,000.00	-	94,000.00
Undeposited parent payments	Exhibit I	63,638.29	-	63,638.29
Total		\$ 245,667.27	32,695.31	278,362.58

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Mastercard Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Credit Card Statement

Transaction			
Date	Vendor	Amount	
03/01/12	USPS	\$	16.60
03/02/12	Pamida Toledo IA		8.50
03/06/12	Wal-Mart #0581		54.61
03/07/12	USPS		15.12
03/07/12	Pamida Toledo IA		37.26
03/12/12	USPS		17.02
03/12/12	Deeper Shopping Christ		94.05
03/16/12	Pamida Toledo IA		3.63
03/16/12	Pamida Toledo IA		12.75
03/18/12	Wal-Mart #0581		22.96
03/21/12	Samsclub #6514		108.62
03/22/12	USPS		2.40
03/26/12	USPS		1.90
03/26/12	Appelbaum Training Ins		198.00
03/26/12	Pamida Toledo IA		16.82
03/28/12	Pamida Toledo IA		47.42
03/29/12	Wal-Mart #0581		57.44
04/03/12	USPS		5.30
04/05/12	Staples		43.93
04/25/12	Samsclub #6514		314.80
05/14/12	USPS		2.10
05/21/12	The Lady Bug Grinnel IA		8.56
05/23/12	USPS		17.40
05/23/12	Wal-Mart #0647		38.36
05/31/12	Theisen's #12		98.04
06/01/12	Pamida Toledo IA		2.45
06/01/12	Coast to Coast 08350		4.24
06/29/12	Samsclub #6514		194.36
06/29/12	Wal-Mart #0647		58.53
06/29/12	Wal-Mart #0647		76.80
07/11/12	Samclub #6514		47.73

Reasonable	Improper	Unsupported
-	-	16.60
-	-	8.50
-	-	54.61
-	-	15.12
-	-	37.26
-	-	17.02
-	94.05	-
-	-	3.63
-	-	12.75
-	-	22.96
108.62	-	-
-	-	2.40
-	-	1.90
198.00	-	-
-	-	16.82
-	-	47.42
-	-	57.44
-	-	5.30
43.93	-	-
304.99	9.81	-
-	-	2.10
-	8.56	-
-	-	17.40
-	-	38.36
-	-	98.04
-	-	2.45
-	-	4.24
130.49	63.87	-
-	-	58.53
-	-	76.80
14.88	32.85	-

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Mastercard Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Credit Card Statement

Transaction Date	Vendor	Amount
07/23/12	USPS	6.40
07/26/12	Wal-Mart #0581	133.36
08/03/12	Butter Cow	7.61
08/15/12	Wal-Mart #0647	46.59
08/17/12	Pamida Toledo IA	5.97
08/22/12	Appelbaum Training Ins	155.00
08/24/12	USPS	6.05
09/18/12	TCE*HR Direct	50.90
09/20/12	Appelbaum Training Ins	62.00
09/20/12	ECC*DSS-Disc Sch Suppl	577.52
10/17/12	Strictly for Kids	918.36
11/28/12	Kwik Star	73.75
11/29/12	USPS	1.70
11/29/12	Wal-Mart #0581	51.75
12/12/12	Samsclub #8162	186.23
12/14/12	Gordmans Inc. Store# 4	40.11
01/10/13	USPS	1.44
01/10/13	USPS	1.70
01/23/13	USPS	10.60
02/04/13	Wal-Mart #0647	112.25
02/13/13	Wal-Mart #0581	17.06
02/18/13	Appelbaum Training Ins	370.00
03/15/13	Samsclub #6568	147.70
04/10/13	Kent's Flowers Fremont Neb	39.54
04/11/13	USPS	5.35
04/11/13	ECC*DSS-Disc Sch Suppl	116.07
04/12/13	Hobby Lobby #254	29.92
04/18/13	USPS	5.60
04/19/13	Kaplan Early Learning	227.76
04/23/13	Wal-Mart #0647	22.50
04/26/13	USPS	52.22

Reasonable	Improper	Unsupported
-	-	6.40
-	-	133.36
-	-	7.61
-	-	46.59
-	-	5.97
155.00	-	-
-	-	6.05
50.90	-	-
62.00	-	-
-	577.52	-
918.36	-	-
-	-	73.75
-	-	1.70
-	-	51.75
169.46	16.77	-
-	40.11	-
-	-	1.44
-	-	1.70
-	-	10.60
-	-	112.25
-	-	17.06
370.00	-	-
129.40	18.30	-
-	39.54	-
-	-	5.35
-	116.07	-
-	-	29.92
-	-	5.60
227.76	-	-
-	-	22.50
-	-	52.22

Report on Special Investigation of the
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Mastercard Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Credit Card Statement

Transaction Date	Vendor	Amount
04/29/13	USPS	6.60
04/29/13	Tama Toledo Ace Inc	38.51
05/02/13	Wal-Mart #0581	23.71
05/07/13	VISTAPR*Vistaprint.com	55.17
05/07/13	Jiffyshirts.com	75.72
05/07/13	Wal-Mart #0581	121.59
05/09/13	Oriental Trading Co	66.06
05/22/13	Samsclub #6344	94.22
05/22/13	Dahl's	10.25
05/22/13	Target	11.56
05/23/13	Stoney Creek-Des Moines	99.68
05/31/13	Dollar-General #0776	58.85
05/31/13	ShopKo	61.95
06/11/13	Ia Dept Pub Safety Sing	200.00
06/11/13	ShopKo	4.27
06/12/13	Blank Park Zoo Foundation	76.00
06/13/13	USPS	4.22
06/14/13	Samsclub #6568	277.44
07/02/13	Credit Voucher SamsClub #6344	(19.80)
07/02/13	Samsclub #6344	151.45
07/24/13	Strictly for Kids	801.88
08/02/13	ShopKo	12.81
09/06/13	Wal-Mart #0581	231.93
09/09/13	ShopKo	42.78
09/09/13	USPS	5.60
09/10/13	Discount School Supply	225.07
09/11/13	ShopKo	19.24
09/12/13	Trend Enterprises Inc	101.15
09/17/13	ShopKo	7.25
09/23/13	Menards Marshalltown	74.88
09/25/13	USPS	46.00

Reasonable	Improper	Unsupported
-	-	6.60
-	-	38.51
-	-	23.71
55.17	-	-
75.72	-	-
-	-	121.59
-	-	66.06
94.22	-	-
-	-	10.25
-	-	11.56
-	-	99.68
-	-	58.85
-	-	61.95
200.00	-	-
-	-	4.27
76.00	-	-
-	-	4.22
240.12	37.32	-
(19.80)	-	-
127.32	24.13	-
801.88	-	-
-	-	12.81
87.68	144.25	-
-	-	42.78
-	-	5.60
225.07	-	-
-	-	19.24
101.15	-	-
-	-	7.25
-	-	74.88
-	-	46.00

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Mastercard Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Credit Card Statement

Transaction Date	Vendor	Amount
10/09/13	ShopKo	41.52
10/15/13	Discount School Supply	262.76
10/16/13	Emerging Technologies	155.00
10/18/13	Amazon Mktplace Pmts	11.76
10/18/13	USPS	8.85
10/19/13	Amazon.com	129.00
11/22/13	Habitat For Humanity	380.00
12/11/13	Samsclub #6344	139.66
12/12/13	DOLRTREE 1028 00010280	13.91
12/13/13	Applebees	26.72
12/16/13	ShopKo	14.96
12/31/13	ShopKo	8.01
01/07/14	Wal-Mart #0581	41.25
01/08/14	USPS	46.00
01/19/14	Amazon Services-Kindle	34.55
01/20/14	Amazon.com	32.06
01/20/14	Costco.com *Online	55.00
01/30/14	Amazon.com	28.94
02/01/14	Amazon Mktplace Pmts	19.98
02/04/14	Discount School Supply	19.93
02/04/14	USPS	49.00
02/05/14	USPS	11.80
02/10/14	Amazon Mktplace Pmts	23.48
02/10/14	Amazon.com	29.83
02/13/14	Samsclub #6344	184.41
02/22/14	Totem Bowl Bowling All	114.92
02/25/14	Amazon Mktplace Pmts	114.28
02/26/14	Amazon Mktplace Pmts	35.97
02/26/14	Amazon Mktplace Pmts	80.77
03/01/14	Amazon Mktplace Pmts	44.75
03/05/14	Amazon.com	75.72

Reasonable	Improper	Unsupported
-	-	41.52
262.76	-	-
155.00	-	-
11.76	-	-
-	-	8.85
129.00	-	-
-	-	380.00
88.54	51.12	-
-	-	13.91
-	-	26.72
-	-	14.96
-	-	8.01
29.52	11.73	-
-	-	46.00
34.55	-	-
-	32.06	-
-	-	55.00
28.94	-	-
-	19.98	-
19.93	-	-
-	-	49.00
-	-	11.80
-	23.48	-
-	29.83	-
110.99	73.42	-
114.92	-	-
-	114.28	-
35.97	-	-
80.77	-	-
-	44.75	-
75.72	-	-

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Mastercard Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Credit Card Statement

Transaction Date	Vendor	Amount
03/11/14	Amazon.com	32.00
03/12/14	Amazon Mktplace Pmts	59.90
03/19/14	USPS	5.75
03/25/14	USPS	59.20
03/27/14	Wal-Mart #0647	48.79
03/28/14	Amazon.com	23.60
03/31/14	Amazon Mktplace Pmts	19.17
04/02/14	Amazon.com	86.28
04/02/14	Amazon.com	32.65
04/04/14	Amazon Mktplace Pmts	51.52
04/10/14	Amazon.com	204.00
04/15/14	Amazon Mktplace Pmts	13.99
04/15/14	Amazon Mktplace Pmts	58.79
04/17/14	Amazon Mktplace Pmts	18.82
04/22/14	Amazon.com	49.00
04/23/14	Amazon.com	98.00
04/23/14	Amazon Mktplace Pmts	48.76
04/30/14	Amazon Mktplace Pmts	113.90
05/01/14	Amazon Mktplace Pmts	14.99
05/21/14	Amazon.com	107.10
05/21/14	Amazon Mktplace Pmts	33.49
05/21/14	Amazon Mktplace Pmts	34.78
05/22/14	Wal-Mart #0647	162.75
05/22/14	Amazon.com	186.15
05/26/14	Amazon.com	19.99
05/27/14	Dollar General #15311	17.12
05/29/14	Amazon Mktplace Pmts	16.85
05/30/14	Amazon Mktplace Pmts	41.31
05/30/14	Amazon.com	51.30
06/06/14	ShopKo	18.70
06/09/14	Amazon Mktplace Pmts	19.96

Reasonable	Improper	Unsupported
32.00	-	-
59.90	-	-
-	-	5.75
-	-	59.20
-	48.79	-
-	23.60	-
-	19.17	-
86.28	-	-
-	32.65	-
-	51.52	-
-	204.00	-
-	13.99	-
-	58.79	-
-	18.82	-
49.00	-	-
98.00	-	-
-	48.76	-
-	113.90	-
-	14.99	-
107.10	-	-
-	33.49	-
-	34.78	-
5.33	157.42	-
-	186.15	-
-	19.99	-
-	-	17.12
-	16.85	-
-	41.31	-
-	51.30	-
-	-	18.70
-	19.96	-

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Transaction Date	Vendor	Amount
06/10/14	Amazon Mktplace Pmts	41.00
06/11/14	Wal-Mart #0581	143.50
06/13/14	Credit Voucher Amazon Mktplace Pmts	(12.68)
06/13/14	USPS	49.00
06/15/14	Wal-Mart #0647	110.17
06/17/14	Credit Voucher Amazon Mktplace Pmts	(19.66)
06/18/14	Minutekey	5.60
06/18/14	Amazon.com	64.17
06/18/14	Amazon.com	78.93
06/18/14	Menards Marshalltown	4.04
06/19/14	Amazon Mktplace Pmts	10.23
06/22/14	Dollar General #15311	80.25
06/23/14	Amazon Mktplace Pmts	30.99
06/24/14	AmazonPrime Membership	99.00
06/27/14	Amazon Mktplace Pmts	19.92
06/27/14	Amazon Mktplace Pmts	24.15
06/27/14	Amazon Mktplace Pmts	45.50
06/27/14	Amazon Mktplace Pmts	133.18
06/30/14	Amazon Services-kindle	4.99
07/08/14	Amazon Services-kindle	13.47
07/24/14	Amazon.com	14.99
07/24/14	Amazon.com	106.57
07/25/14	Samsclub #6344	230.83
07/27/14	WM Supercenter #581	89.50
07/31/14	Amazon.com	36.99
08/10/14	WM Supercenter #647	50.00
08/11/14	Amazon Mktplace Pmts	64.79
08/12/14	Amazon Mktplace Pmts	176.00
08/18/14	Amazon Mktplace Pmts	13.78
08/26/14	Credit Voucher Amazon Mktplace Pmts	(8.84)
08/27/14	Credit Voucher Amazon Mktplace Pmts	(13.78)

Reasonable	Improper	Unsupported
-	41.00	-
59.50	84.00	-
-	(12.68)	-
-	-	49.00
-	110.17	-
-	(19.66)	-
-	5.60	-
-	64.17	-
-	78.93	-
-	-	4.04
-	10.23	-
-	-	80.25
-	30.99	-
-	99.00	-
-	19.92	-
-	24.15	-
-	45.50	-
-	133.18	-
-	4.99	-
-	13.47	-
-	14.99	-
-	106.57	-
171.81	59.02	-
-	89.50	-
-	36.99	-
-	50.00	-
-	64.79	-
-	176.00	-
-	13.78	-
-	(8.84)	-
-	(13.78)	-

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Transaction Date	Vendor	Amount
08/28/14	Amzn Rental Late Fee	22.25
09/10/14	Amazon Mktplace Pmts	59.90
09/11/14	Amzn Rent Autopurchase	313.15
09/12/14	Amazon Mktplace Pmts	5.95
09/12/14	Amazon Mktplace Pmts	20.45
09/22/14	Amazon.com	49.95
09/23/14	WM Supercenter #581	18.16
09/23/14	USPS	54.75
09/25/14	Amazon Mktplace Pmts	59.98
09/26/14	Amazon Mktplace Pmts	30.54
09/30/14	WM Supercenter #647	78.26
10/02/14	Hy Vee 1403	69.65
10/04/14	Amazon.com	19.13
10/12/14	Wal-Mart #0581	181.22
10/16/14	Amazon Mktplace Pmts	26.29
10/21/14	Samsclub #6514	189.18
10/27/14	Paypal *lovejoys	91.98
10/30/14	Dollar-General #4206	103.21
11/03/14	WM Supercenter #647	150.00
11/13/14	Amazon Mktplace Pmts	4.30
11/13/14	Amazon Mktplace Pmts	29.39
11/20/14	Hy Vee 1403	50.00
11/21/14	Amazon Mktplace Pmts	121.90
11/21/14	USPS	52.04
11/24/14	Earl May Seed & Nurser	21.35
11/26/14	Wal-Mart #0647	69.22
12/01/14	Wal-Mart #0647	54.25
12/08/14	Amazon Mktplace Pmts	38.21
12/09/14	Amazon Mktplace Pmts	14.12
12/09/14	Amazon.com	39.00
12/15/14	Dollar General #15311	110.70

Reasonable	Improper	Unsupported
-	22.25	-
-	59.90	-
-	313.15	-
-	5.95	-
-	20.45	-
-	49.95	-
-	18.16	-
-	-	54.75
-	59.98	-
-	30.54	-
2.97	75.29	-
-	-	69.65
19.13	-	-
-	181.22	-
-	26.29	-
189.18	-	-
-	91.98	-
-	-	103.21
-	150.00	-
-	4.30	-
-	29.39	-
-	-	50.00
53.98	67.92	-
-	-	52.04
-	-	21.35
-	69.22	-
3.97	50.28	-
-	38.21	-
-	14.12	-
-	39.00	-
-	-	110.70

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Transaction Date	Vendor	Amount
12/15/14	USPS	30.50
12/17/14	Amazon Mktplace Pmts	29.94
12/20/14	Amazon Mktplace Pmts	27.75
12/27/14	AMZN Rental Late Fee	24.37
12/30/14	Hy Vee 1449 Newton	50.00
12/31/14	MSFT * E08000X08	48.00
01/02/15	Kindle Unlimited	9.99
01/08/15	Dollar General #15311	70.83
01/10/15	Amzn Rent Autopurchase	251.56
01/11/15	Amazon Mktplace Pmts	12.10
01/12/15	Hy Vee 1235 Grinnell IA	100.00
01/13/15	Amazon Mktplace Pmts	101.91
01/13/15	USPS	49.00
01/30/15	Amazon Services-Kindle	5.86
02/03/15	Dollar General #15311	55.35
02/16/15	Amazon Mktplace Pmts	130.30
02/18/15	Dollar-General #4206	89.63
02/19/15	Amazon Mktplace Pmts	101.13
02/19/15	Dollar-General #4206	35.45
02/23/15	USPS	5.75
03/01/15	Amazon.com	30.20
03/01/15	Amazon Mktplace Pmts	31.95
03/01/15	Amazon Mktplace Pmts	100.03
03/04/15	Amazon Mktplace Pmts	19.98
03/04/15	Amazon Mktplace Pmts	49.78
03/10/15	Cost Cutters #18	86.66
03/11/15	Amazon Mktplace Pmts	17.98
03/20/15	Dollar-General #7109	110.39
03/24/15	WM Supercenter #647	136.97
03/28/15	WM Supercenter #647	100.00
03/31/15	Amazon Mktplace Pmts	59.90

Reasonable	Improper	Unsupported
-	-	30.50
-	29.94	-
-	27.75	-
-	24.37	-
-	-	50.00
-	48.00	-
-	9.99	-
-	-	70.83
-	251.56	-
-	12.10	-
-	-	100.00
-	101.91	-
-	-	49.00
-	5.86	-
-	-	55.35
-	130.30	-
-	-	89.63
-	101.13	-
-	-	35.45
-	-	5.75
-	30.20	-
-	31.95	-
45.95	54.08	-
-	19.98	-
-	49.78	-
-	86.66	-
-	17.98	-
-	-	110.39
9.97	113.06	13.94
-	-	100.00
-	59.90	-

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Transaction Date	Vendor	Amount
03/31/15	Dollar General #15311	71.77
04/01/15	Amazon Mktplace Pmts	29.43
04/01/15	Amazon Mktplace Pmts	33.43
04/01/15	Amazon Mktplace Pmts	33.69
04/08/15	Amazon Mktplace Pmts	115.49
04/09/15	Amazon Mktplace Pmts	25.69
04/09/15	Samsclub #6344	155.48
04/25/15	WM Supercenter #581	186.80
04/28/15	Amazon Mktplace Pmts	25.73
04/29/15	WM Supercenter #581	238.28
05/01/15	Amazon Video on Demand	14.99
05/02/15	WM Supercenter #581	101.85
05/05/15	DOLRTREE 1028 00010280	14.98
05/06/15	Amazon.com	14.99
05/06/15	Amazon Mktplace Pmts	29.50
05/19/15	Amazon Mktplace Pmts	73.92
05/21/15	Amazon Mktplace Pmts	29.40
05/23/15	Sams Club #6344	133.35
05/26/15	WM Supercenter #647	129.70
05/27/15	Amazon Services-Kindle	3.99
05/29/15	Sams Club #6344	254.23
05/30/15	WM Supercenter #5748	70.49
06/03/15	Dollar General #15311	66.05
06/10/15	Amazon Mktplace Pmts	106.01
06/11/15	Amazon Mktplace Pmts	36.12
06/20/15	Wal-Mart #0647	228.47
06/23/15	Amazon Mktplace Pmts	26.37
06/23/15	Amazon Mktplace Pmts	49.54
06/24/15	Amazon Mktplace Pmts	73.99
06/24/15	Amazon Mktplace Pmts	73.99
06/24/15	Amazon Mktplace Pmts	73.99

Reasonable	Improper	Unsupported
-	-	71.77
-	29.43	-
-	33.43	-
-	33.69	-
-	115.49	-
-	25.69	-
77.64	77.84	-
-	186.80	-
-	25.73	-
13.38	224.90	-
-	14.99	-
-	101.85	-
-	-	14.98
-	14.99	-
-	29.50	-
-	73.92	-
-	29.40	-
-	133.35	-
-	129.70	-
-	3.99	-
40.92	213.31	-
57.74	12.75	-
-	-	66.05
-	106.01	-
-	36.12	-
-	228.47	-
-	26.37	-
-	49.54	-
73.99	-	-
73.99	-	-
73.99	-	-

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Transaction Date	Vendor	Amount
06/24/15	Amazon Mktplace Pmts	73.99
06/24/15	Amazon Mktplace Pmts	73.99
06/24/15	Amazon Mktplace Pmts	12.99
06/24/15	Amazon Mktplace Pmts	38.97
06/24/15	AmazonPrime Membership	99.00
06/30/15	Kitchen Consultants IN	94.58
06/30/15	Amazon Mktplace Pmts	30.68
07/08/15	Amazon Mktplace Pmts	21.39
07/24/15	NAEYC Sales	40.00
07/25/15	Dollar-General #7109	75.15
07/26/15	Dollar-General #4206	64.10
07/27/15	Amazon Mktplace Pmts	95.14
07/29/15	DOLRTREE 1028 00010280	3.75
07/29/15	Menards Marshalltown	48.11
07/30/15	ShopKo	8.87
07/30/15	Dollar General #15311	152.88
08/04/15	Amazon.com	9.83
08/04/15	Amazon Mktplace Pmts	16.99
08/04/15	Fareway Stores #792	11.36
08/04/15	Dollar General #15311	101.12
08/06/15	Wal-Mart #0581	36.21
08/10/15	Dollar General #15311	120.33
08/11/15	Amazon Mktplace Pmts	9.98
08/26/15	Credit Voucher Menards 3284	(22.46)
08/26/15	Walgreens #3196	13.59
08/26/15	WM Supercenter #581	61.58
08/27/15	Intuit *PayrollEE usag	250.62
08/27/15	Amazon Mktplace Pmts	37.76
08/27/15	Amazon Mktplace Pmts	108.90
08/27/15	Sams Club #6344	382.71
08/29/15	WM Supercenter #581	147.37

Reasonable	Improper	Unsupported
73.99	-	-
73.99	-	-
-	12.99	-
-	38.97	-
-	99.00	-
94.58	-	-
-	30.68	-
-	21.39	-
40.00	-	-
-	-	75.15
-	-	64.10
38.85	56.29	-
-	-	3.75
-	-	48.11
-	-	8.87
-	-	152.88
-	9.83	-
-	16.99	-
-	-	11.36
-	-	101.12
21.76	14.45	-
-	-	120.33
-	9.98	-
-	-	(22.46)
-	-	13.59
14.97	46.61	-
250.62	-	-
-	37.76	-
-	108.90	-
199.96	182.75	-
-	147.37	-

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Transaction Date	Vendor	Amount
09/03/15	Wal-Mart #0581	65.54
09/03/15	WM Supercenter #581	390.26
09/04/15	Amazon Mktplace Pmts	7.99
09/04/15	Amazon Mktplace Pmts	64.98
09/04/15	Wal-Mart #0647	199.31
09/07/15	WM Supercenter #581	217.07
09/11/15	Dollar General #15311	21.44
09/13/15	WM Supercenter #581	174.62
09/14/15	Amazon.com	39.00
09/14/15	DOLRTREE 1028 00010280	56.71
09/18/15	Hy Vee 1403	29.96
09/18/15	Caseys Gen Store 2653	85.54
09/19/15	Dollar General #4206	30.31
09/19/15	Kmart 7583	322.17
09/28/15	Amazon Services-Kindle	13.99
09/28/15	Amazon Services-Kindle	14.99
09/28/15	Amazon Mktplace Pmts	37.90
09/29/15	Amazon Mktplace Pmts	39.46
10/06/15	Amazon.com	55.20
10/07/15	Amazon Mktplace Pmts	8.99
10/07/15	ShopKo	28.85
10/08/15	Samsclub #6979 Ankeny IA	312.50
10/13/15	Amazon Mktplace Pmts	23.98
10/13/15	Amazon Mktplace Pmts	12.99
10/16/15	Sams Club #6979 Ankeny IA	765.95
10/27/15	Sams Club #6344	368.41
10/31/15	MSFT * E08001J785	10.12
11/10/15	Sams Club #6979 Ankeny IA	473.07
11/11/15	Dollar General #15311	41.36
11/12/15	ShopKo	10.69
11/13/15	Target 00017673 Ankeny IA	148.99

Reasonable	Improper	Unsupported
-	65.54	-
3.47	366.85	19.94
-	7.99	-
-	64.98	-
-	192.94	6.37
-	217.07	-
-	-	21.44
54.34	120.28	-
-	39.00	-
-	-	56.71
-	-	29.96
-	-	85.54
-	-	30.31
-	-	322.17
-	13.99	-
-	14.99	-
-	37.90	-
-	39.46	-
-	55.20	-
-	8.99	-
-	-	28.85
195.83	116.67	-
23.98	-	-
-	12.99	-
59.76	706.19	-
71.24	297.17	-
-	10.12	-
156.36	316.71	-
-	-	41.36
-	-	10.69
-	-	148.99

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Transaction Date	Vendor	Amount
11/14/15	Sams Club #6344	422.27
11/19/15	Sams Club #6212 Orlando Fl	189.36
11/23/15	Dollar General #15311	123.34
11/25/15	Intuit *PayrollEE usag	46.00
11/29/15	Amazon Video on Demand	2.99
11/29/15	Tech Support Quickbook	500.00
12/01/15	KALPANA VARI	24.90
12/03/15	Amazon.com Amzn.com/BI	79.90
12/03/15	Amazon Mktplace Pmts	64.49
12/04/15	Amazon.com	129.48
12/04/15	Amazon.com	184.66
12/05/15	Dollar General #15311	38.33
12/08/15	Menards Marshalltown	147.73
12/09/15	The Home Depot 2103	25.44
12/12/15	Menards Marshalltown	135.22
12/13/15	Amazon Mktplace Pmts	24.99
12/14/15	Amazon Mktplace Pmts	9.99
12/14/15	Amazon Mktplace Pmts	18.99
12/21/15	Dollar-General #4206	17.48
12/21/15	Dollar-General #2109	21.26
12/21/15	Dollar-General #3032	65.27
12/24/15	Intuit *PayrollEE usag	46.00
12/31/15	MSFT * E08001QHV7	96.00
01/08/16	Samsclub #6344	258.02
01/25/16	Intuit *PayrollEE usag	46.00
01/27/16	Personnel Concepts	189.85
02/02/16	Kindle Unlimited	9.99
02/05/16	Interest Charged	5.46
02/05/16	Sams Club #6344	330.24
02/19/16	Wal-Mart #1764	36.46
02/19/16	Samsclub #6344	227.57

Reasonable	Improper	Unsupported
-	422.27	-
-	189.36	-
-	-	123.34
46.00	-	-
-	2.99	-
500.00	-	-
-	-	24.90
79.90	-	-
-	64.49	-
-	129.48	-
-	184.66	-
-	-	38.33
-	-	147.73
-	-	25.44
-	-	135.22
-	24.99	-
-	9.99	-
-	18.99	-
-	-	17.48
-	-	21.26
-	-	65.27
46.00	-	-
-	96.00	-
118.35	139.67	-
46.00	-	-
189.85	-	-
-	9.99	-
-	5.46	-
22.42	307.82	-
29.42	7.04	-
177.39	50.18	-

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Transaction Date	Vendor	Amount
02/24/16	Intuit *PayrollEE usag	42.00
03/02/16	Kindle Unlimited	9.99
03/08/16	WM Supercenter #647	190.87
03/10/16	Credit Voucher Samsclub #6344	(57.20)
03/17/16	Amazon.com	26.69
03/23/16	Discount School Supply	292.16
03/24/16	Intuit *PayrollEE usag	44.00
03/25/16	Trend Enterprises Inc	9.44
03/25/16	Trend Enterprises Inc	123.65
03/29/16	USPS	49.00
04/05/16	Interest Charged	6.75
04/22/16	Amazon Mktplace Pmts	22.75
04/22/16	Amazon Mktplace Pmts	11.89
04/22/16	Amazon Mktplace Pmts	11.99
04/22/16	Amazon Mktplace Pmts	13.80
04/22/16	Amazon Mktplace Pmts	23.78
04/22/16	Amazon Mktplace Pmts	25.78
04/22/16	Amazon Mktplace Pmts	74.85
04/22/16	Amazon Mktplace Pmts	90.46
04/22/16	Amazon Mktplace Pmts	96.35
04/24/16	Intuit *PayrollEE usag	44.00
04/30/16	Amazon Mktplace Pmts	95.94
05/02/16	Kindle Unlimited	9.99
		<u><u>\$ 31,478.61</u></u>

Reasonable	Improper	Unsupported
42.00	-	-
-	9.99	-
130.20	60.67	-
-	(57.20)	-
26.69	-	-
292.16	-	-
44.00	-	-
9.44	-	-
123.65	-	-
-	-	49.00
-	6.75	-
22.75	-	-
-	11.89	-
-	11.99	-
-	13.80	-
-	23.78	-
-	25.78	-
-	74.85	-
-	90.46	-
-	96.35	-
44.00	-	-
-	95.94	-
-	9.99	-
10,896.33	14,414.73	6,167.55

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Visa Credit Card Purchases
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Transaction Date	Vendor	Amount
09/01/10	Cissys III 00444893	\$ 3.98
09/01/10	Earl May Seed & Nurser	20.91
09/01/10	Wal-Mart #0581	27.82
09/02/10	Coach House Hallmark2090	30.99
09/03/10	Ecampus Com	291.57
09/09/10	DOLRTREE 1028	18.19
09/12/10	Menards 3512	58.54
09/20/10	GODADDY.COM	56.05
09/21/10	GODADDY.COM	120.15
09/22/10	GODADDY.COM	47.88
09/23/10	Credit Voucher GoDaddy.com	(95.81)
09/23/10	Credit Voucher GoDaddy.com	(53.88)
09/23/10	Wal-Mart #0581	46.20
09/24/10	TEHELP.COM London	65.00
09/24/10	International Taxation Fee	0.52
10/04/10	Wal-Mart #0647	29.11
10/07/10	GODADDY.COM	95.81
10/11/10	Sage Software Inc	256.75
10/12/10	Wal-Mart #0581	22.51
10/12/10	Dollar-General #0776	41.20
10/12/10	USPS	2.95
10/14/10	Wal-Mart #0647	39.74
10/21/10	Wal-Mart #0581	61.85
11/01/10	McDonald's F23426	7.91
11/17/10	Arbys 6485	10.47
11/18/10	Johns #14 Altoona IA	9.23
11/18/10	Wildwood Lodge Clive	212.87
12/01/10	Target 00017715	7.49
12/01/10	Menards 3105	13.47

Reasonable	Improper	Unsupported
-	-	3.98
-	-	20.91
-	-	27.82
-	30.99	-
-	291.57	-
-	-	18.19
-	-	58.54
-	-	56.05
-	-	120.15
-	-	47.88
-	-	(95.81)
-	-	(53.88)
-	-	46.20
-	-	65.00
-	0.52	-
-	-	29.11
-	-	95.81
256.75	-	-
-	-	22.51
-	-	41.20
-	-	2.95
-	-	39.74
-	-	61.85
-	-	7.91
-	-	10.47
-	-	9.23
-	-	212.87
-	-	7.49
-	-	13.47

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Visa Credit Card Purchases
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Per Credit Card Statement

Transaction Date	Vendor	Amount
12/01/10	WM Supercenter	39.61
12/06/10	Wal-Mart #0581	9.33
12/07/10	DOLRTREE 1028	20.33
12/14/10	Wal-Mart #0581	21.37
12/14/10	Fareway-Toledo #792	35.03
12/15/10	Dollar-General #0776	17.12
12/15/10	Fareway-Toledo #792	87.30
12/17/10	Fareway-Toledo #792	27.33
12/19/10	Credit Voucher WM Supercenter	(21.37)
12/22/10	USPS	1.56
01/04/11	Wal-Mart #0581	33.19
01/12/11	Dollar-General #0776	11.77
01/18/11	Wal-Mart #0647	69.16
01/19/11	Hobby-Lobby #254 Ames IA	37.42
01/23/11	Menards 3512	14.64
01/26/11	USPS	5.20
02/09/11	USPS	44.00
02/17/11	Wal-Mart #0581	53.26
02/19/11	Credit Voucher (Pamida)	(0.84)
02/22/11	Menards 3512	53.49
03/02/11	Appelbaum Training Ins	280.00
03/03/11	Credit Voucher JUSTANSWER *EXPERTS	(50.00)
03/11/11	TLF*TAMA Florist & GHS	20.34
03/11/11	TLF*TAMA Florist & GHS	26.75
03/14/11	Appelbaum Training Ins	30.00
03/14/11	Appelbaum Training Ins	40.00
03/21/11	Wal-Mart #0647	45.86
03/23/11	Wal-Mart #0647	32.41
03/23/11	IA Dept Pub Safety Sing	200.00

Reasonable	Improper	Unsupported
-	-	39.61
-	-	9.33
-	-	20.33
-	-	21.37
-	-	35.03
-	-	17.12
-	-	87.30
-	-	27.33
-	-	(21.37)
-	-	1.56
-	-	33.19
-	-	11.77
-	-	69.16
-	-	37.42
-	-	14.64
-	-	5.20
-	-	44.00
-	-	53.26
-	-	(0.84)
-	-	53.49
280.00	-	-
-	(50.00)	-
-	20.34	-
-	26.75	-
30.00	-	-
40.00	-	-
-	-	45.86
-	-	32.41
200.00	-	-

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Visa Credit Card Purchases
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Transaction Date	Vendor	Amount
03/29/11	Wal-Mart #0647	22.81
03/31/11	Wal-Mart #0581	23.26
04/05/11	Valorebooks	23.50
04/11/11	Maytag Laundry & Tanning	10.70
04/11/11	USPS	18.30
04/14/11	DOLRTREE 1028	10.70
04/15/11	Wal-Mart #0647	70.33
04/26/11	DA Toledo IA	8.85
04/26/11	Oriental Trading Co	16.04
04/26/11	Oriental Trading Co	62.01
04/28/11	Walgreens #3196	15.25
05/06/11	Wal-Mart #0647	51.45
05/06/11	USPS	5.10
05/11/11	Walgreens #3196	9.79
05/20/11	Dollar-General #4206	21.40
05/20/11	Wal-Mart #0581	36.58
05/20/11	DOLRTREE 1028	40.66
05/25/11	USPS	54.20
06/02/11	TLF*TAMA Florist & GHS	32.10
06/07/11	Wal-Mart #0581	42.43
06/07/11	USPS	5.80
06/10/11	USPS	10.95
06/15/11	Kwik Star	9.95
06/16/11	IA Criminal Record Checks	514.25
06/20/11	USPS	3.93
06/27/11	Pro Lighting	432.16
07/20/11	Wal-Mart #0581	59.51
07/20/11	Credit Voucher Gordmans Inc #72	(2.88)
07/20/11	Younkers #4013	45.35

Reasonable	Improper	Unsupported
-	-	22.81
-	-	23.26
-	23.50	-
-	10.70	-
-	-	18.30
-	-	10.70
-	-	70.33
-	-	8.85
-	-	16.04
-	-	62.01
-	-	15.25
-	-	51.45
-	-	5.10
-	-	9.79
-	-	21.40
-	-	36.58
-	-	40.66
-	-	54.20
-	32.10	-
-	-	42.43
-	-	5.80
-	-	10.95
-	-	9.95
514.25	-	-
-	-	3.93
432.16	-	-
-	-	59.51
-	(2.88)	-
-	45.35	-

Report on Special Investigation of the
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Transaction Date	Vendor	Amount
07/20/11	Gordmans Inc #72	61.67
08/10/11	USPS	2.08
08/17/11	USPS	44.00
08/24/11	Wal-Mart #0581	126.83
09/08/11	DOLLAR-GENERAL #0776	4.28
09/09/11	DOLLAR-GENERAL #0776	12.84
09/09/11	Coast to Coast 08350	15.51
09/11/11	Wal-Mart #0647	16.59
09/12/11	Credit Voucher Coast to Coast 08350	(15.51)
09/16/11	Dollar-General #7109	3.75
09/16/11	Wal-Mart #0647	17.37
09/19/11	Arbys 7953	13.03
09/19/11	Sams Renewal	35.00
09/22/11	Iowa Valley Continuing Ed	99.00
09/23/11	Wal-Mart #0647	26.44
10/03/11	Wal-Mart #0647	118.98
10/03/11	USPS	11.00
10/03/11	Council for Early Childho	23.00
10/10/11	JUSTANSWER *PROGRAMNG	55.00
10/19/11	Sanco Equipment Corp	69.02
10/21/11	Kaplan Early Learning Com	181.59
10/24/11	Dollar-General #0776	57.25
10/25/11	Wal-Mart #0581	67.88
10/26/11	Credit Voucher Wal-Mart #0647 SE2	(20.33)
10/30/11	Wal-Mart #0581	10.64
10/31/11	Walgreens.com #5995	13.02
10/31/11	Walgreens.com #5995	42.08
10/31/11	USPS	44.00
11/01/11	Winzip Computing SL	37.90

Reasonable	Improper	Unsupported
-	61.67	-
-	-	2.08
-	-	44.00
-	-	126.83
-	-	4.28
-	-	12.84
-	-	15.51
-	-	16.59
-	-	(15.51)
-	-	3.75
-	-	17.37
-	-	13.03
35.00	-	-
-	-	99.00
-	-	26.44
-	-	118.98
-	-	11.00
23.00	-	-
-	55.00	-
-	-	69.02
181.59	-	-
-	-	57.25
-	-	67.88
-	-	(20.33)
-	-	10.64
-	-	13.02
-	-	42.08
-	-	44.00
37.90	-	-

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Visa Credit Card Purchases
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Transaction Date	Vendor	Amount
11/02/11	Sage Software Inc	299.55
11/09/11	USPS	11.15
11/14/11	Wal-Mart #0647	66.29
11/14/11	JUSTANSWER *EXPERTS	55.00
11/15/11	Credit Voucher Wal-Mart #0581 SE2	(4.88)
11/16/11	JUSTANSWER *PROMOTION	5.00
11/23/11	Dollar-General #0776	3.21
11/25/11	Target	27.50
11/25/11	Wal-Mart #0647	254.66
11/29/11	DOLRTREE 1028	2.14
11/29/11	Kmart 07583	12.80
11/29/11	JUSTANSWER *PROGRAMNG	30.00
11/29/11	JUSTANSWER *PROGRAMNG	30.00
11/30/11	TLF*TAMA Florist & GHS	26.75
12/02/11	Goodwill Store S	6.45
12/03/11	DOLRTREE 1397	14.45
12/03/11	Cracker Barrel #144 Clive	21.69
12/08/11	Earl May Seed & Nurser	10.68
12/13/11	JUSTANSWER *EXPERTS	15.00
12/15/11	JUSTANSWER *PROGRAMNG	29.00
12/19/11	Dollar-General #0776	2.14
12/19/11	Kmart 07583	6.42
12/19/11	Wal-Mart #0581	36.56
12/19/11	DOLRTREE 1028	43.73
12/19/11	The Pampered Chef	54.30
12/20/11	DOLRTREE 1028	12.84
12/23/11	Dollar-General #0776	4.70
12/23/11	Credit Voucher Godaddy.com	(39.95)
12/23/11	DNH*GODADDY.COM	50.88

Reasonable	Improper	Unsupported
299.55	-	-
-	-	11.15
-	-	66.29
-	55.00	-
-	-	(4.88)
-	5.00	-
-	-	3.21
-	-	27.50
-	-	254.66
-	-	2.14
-	-	12.80
-	30.00	-
-	30.00	-
-	26.75	-
-	-	6.45
-	-	14.45
-	-	21.69
-	-	10.68
-	15.00	-
-	29.00	-
-	-	2.14
-	-	6.42
-	-	36.56
-	-	43.73
-	54.30	-
-	-	12.84
-	-	4.70
-	(39.95)	-
-	50.88	-

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Transaction Date	Vendor	Amount
12/30/11	MSFT*ONLINE	60.00
01/06/12	USPS	45.48
01/07/12	Venture Lanes Tama IA	104.00
01/10/12	Wal-Mart #0581	69.25
01/12/12	USPS	6.43
01/17/12	Kmart	20.28
01/19/12	USPS	5.20
01/20/12	House of Chen Tama, IA	54.32
01/23/12	IA Criminal Record Checks	181.50
01/24/12	IA Dept Pub Safety Sing	200.00
01/27/12	Council For Early Childho	42.50
02/10/12	Wal-Mart #0647	62.57
02/13/12	Pamida	81.53
02/13/12	JUSTANSWER *EXPERTS	40.00
02/13/12	USPS	46.50
02/14/12	JUSTANSWER *EXPERTS	50.00
02/14/12	USPS	5.90
02/17/12	Pamida	9.34
02/17/12	Scholastic Inc	31.90
02/20/12	Dollar-General #7109	12.89
02/20/12	JUSTANSWER *EXPERTS	10.00
02/21/12	Pamida	5.35
02/21/12	Wal-Mart #0581	40.24
02/21/12	USPS	1.90
02/21/12	Staples	32.09
02/25/12	DMI* Dell Sm Bus	63.59
02/27/12	JUSTANSWER *EXPERTS	50.00
03/03/12	JUSTANSWER *EXPERTS	48.00
03/03/12	JUSTANSWER *EXPERTS	50.00

Reasonable	Improper	Unsupported
-	60.00	-
-	-	45.48
104.00	-	-
-	-	69.25
-	-	6.43
-	-	20.28
-	-	5.20
-	54.32	-
181.50	-	-
200.00	-	-
42.50	-	-
-	-	62.57
-	-	81.53
-	40.00	-
-	-	46.50
-	50.00	-
-	-	5.90
-	-	9.34
31.90	-	-
-	-	12.89
-	10.00	-
-	-	5.35
-	-	40.24
-	-	1.90
32.09	-	-
63.59	-	-
-	50.00	-
-	48.00	-
-	50.00	-

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Transaction Date	Vendor	Amount
03/21/12	Gordmans Inc #23	137.91
04/02/12	JUSTANSWER *EXPERTS	50.00
04/06/12	Staples	289.81
04/17/12	USPS	47.12
04/18/12	JUSTANSWER *EXPERTS	70.00
04/24/12	Menards	12.36
04/25/12	Hobby-Lobby #0178	36.31
04/25/12	Wal-Mart #1496	80.95
04/25/12	Staples	62.95
05/03/12	JUSTANSWER *EXPERTS	50.00
06/01/12	Menards 3284	23.78
06/04/12	JUSTANSWER *EXPERTS	50.00
06/07/12	Wal-Mart #0647	65.49
06/13/12	Great Clips	46.20
06/14/12	Staples	82.18
06/20/12	Kwik Star	6.98
06/20/12	USPS	5.30
06/29/12	Pamida	41.84
07/02/12	JUSTANSWER *Membershp	50.00
07/03/12	Sage Software Inc	97.03
07/06/12	Pamida	7.27
07/09/12	Wal-Mart #0581	25.02
07/10/12	USPS	45.00
07/11/12	DOLRTREE 1397	16.05
07/17/12	CREDIT VOUCHER JUSTANSWER *MEMBERSHIP	(50.00)
07/30/12	Pamida	108.19
07/31/12	Sage Software Inc	97.03
08/10/12	The Children's Place	7.96
08/15/12	DOLRTREE 1028	28.89

Reasonable	Improper	Unsupported
-	137.91	-
-	50.00	-
289.81	-	-
-	-	47.12
-	70.00	-
-	-	12.36
-	-	36.31
-	-	80.95
62.95	-	-
-	50.00	-
-	-	23.78
-	50.00	-
-	-	65.49
-	46.20	-
82.18	-	-
-	-	6.98
-	-	5.30
-	-	41.84
-	50.00	-
97.03	-	-
-	-	7.27
-	-	25.02
-	-	45.00
-	-	16.05
-	(50.00)	-
-	-	108.19
97.03	-	-
-	7.96	-
-	-	28.89

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Transaction Date	Vendor	Amount
08/18/12	Pamida	77.03
08/22/12	Ia Dept Pub Safety Sing	200.00
08/23/12	Sage Software Inc	42.80
08/29/12	USPS	45.00
08/31/12	Sage Software Inc	97.03
09/17/12	Dollar-General #0776	50.02
09/20/12	Wal-Mart #0581	54.50
09/20/12	NAEYC Sales	102.00
09/22/12	Wal-Mart #0647	90.69
09/22/12	Sage Software Inc	42.80
09/28/12	USPS	4.59
09/30/12	Staples	123.27
10/01/12	Sage Software Inc	97.03
10/03/12	USPS	8.00
10/04/12	Menards	2.85
10/04/12	USPS	13.65
10/05/12	Wal-Mart #0581	21.38
10/09/12	Strictly for Kids	355.20
10/12/12	USPS	5.95
10/16/12	USPS	1.30
10/18/12	Wal-Mart #0581	38.15
10/21/12	Sage Software Inc	42.80
10/22/12	IA Criminal Record Checks	162.00
10/25/12	Wal-Mart #0581	35.78
10/26/12	Dollar-General #0776	4.28
10/30/12	Kwik Star	8.92
10/30/12	Sage Software Inc	97.03
11/01/12	Dollar-General #0776	21.13
11/04/12	DOLRTREE 2227	20.14

Reasonable	Improper	Unsupported
-	-	77.03
200.00	-	-
42.80	-	-
-	-	45.00
97.03	-	-
-	-	50.02
-	-	54.50
102.00	-	-
-	-	90.69
42.80	-	-
-	-	4.59
123.27	-	-
97.03	-	-
-	-	8.00
-	-	2.85
-	-	13.65
-	-	21.38
355.20	-	-
-	-	5.95
-	-	1.30
-	-	38.15
42.80	-	-
162.00	-	-
-	-	35.78
-	-	4.28
-	-	8.92
97.03	-	-
-	-	21.13
-	-	20.14

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Transaction Date	Vendor	Amount
11/07/12	Menards 3284	10.44
11/08/12	Menards 3284	5.22
11/09/12	Dollar-General #0776	29.96
11/15/12	Dollar-General #4206	23.54
11/17/12	Hobby Lobby #0201	42.88
11/18/12	Wal-Mart #0647	26.62
11/21/12	Sage Software Inc	42.80
11/26/12	USPS	46.50
11/29/12	Sage Software Inc	96.89
12/01/12	DNH*GODADDY.COM	164.10
12/21/12	Sage Software Inc	42.80
12/31/12	MSFT*ONLINE	48.00
01/03/13	Wal-Mart #0581	37.39
01/08/13	USPS	45.00
01/09/13	Council for Early Childho	28.00
01/12/13	Venture Lanes Tama IA	112.00
01/21/13	Sage Software Inc	42.75
02/20/13	USPS	3.96
02/21/13	USPS	5.60
02/22/13	IA Criminal Record Checks	54.00
02/26/13	USPS	46.00
03/01/13	Wal-Mart #0647	15.55
03/08/13	Servicemaster of Marshall	68.76
03/11/13	ShopKo	10.96
03/22/13	TCE*HR Direct	60.69
03/25/13	Wal-Mart #0647	6.36
04/01/13	Credit Voucher MSFT *C1000344G7	(15.00)
04/05/13	ShopKo	4.27
04/22/13	Credit Voucher Sage Software In	(40.00)

Reasonable	Improper	Unsupported
-	-	10.44
-	-	5.22
-	-	29.96
-	-	23.54
-	-	42.88
-	-	26.62
42.80	-	-
-	-	46.50
96.89	-	-
-	164.10	-
42.80	-	-
-	48.00	-
-	-	37.39
-	-	45.00
28.00	-	-
112.00	-	-
42.75	-	-
-	-	3.96
-	-	5.60
54.00	-	-
-	-	46.00
-	-	15.55
-	-	68.76
-	-	10.96
60.69	-	-
-	-	6.36
-	(15.00)	-
-	-	4.27
(40.00)	-	-

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Transaction Date	Vendor	Amount
05/13/13	Wal-Mart #0581	35.63
05/14/13	Tama Toledo Ace Inc	31.43
05/14/13	Caseys Gen Store 1029	52.45
05/18/13	Credit Voucher Sage Software Inc	(40.00)
05/22/13	Colfax BP	40.77
06/05/13	Credit Voucher Sage Software Inc	(159.95)
06/13/13	ShopKo	3.96
06/19/13	IA Criminal Record Checks	81.00
06/25/13	Ultimate Image Toledo IA	67.50
07/01/13	Kwik Star	69.40
07/11/13	ShopKo	85.54
07/12/13	ECC*DSS-Disc Sch Suppl	146.94
07/23/13	Kaplan Early Learning Com	63.19
07/24/13	ShopKo	6.20
07/24/13	DOLRTREE 1028	38.52
07/24/13	ShopKo	45.62
07/24/13	Menards	74.58
07/30/13	USPS	46.00
08/30/13	Caseys Gen Store 2653	44.47
10/21/13	Ultimate Image Toledo IA	60.00
10/23/13	FES*Florist Express	70.93
10/25/13	USPS	5.60
10/30/13	Wal-Mart #0581	53.29
10/30/13	DOLRTREE 1028	18.19
11/01/13	Wal-Mart #0581	89.17
11/05/13	ShopKo	41.64
11/09/13	Kaplan Early Learning Com	66.29
11/12/13	USPS	5.60
11/12/13	USPS	46.00

Reasonable	Improper	Unsupported
-	-	35.63
-	-	31.43
-	-	52.45
(40.00)	-	-
-	-	40.77
(159.95)	-	-
-	-	3.96
81.00	-	-
67.50	-	-
-	-	69.40
-	-	85.54
-	146.94	-
63.19	-	-
-	-	6.20
-	-	38.52
-	-	45.62
-	-	74.58
-	-	46.00
-	-	44.47
60.00	-	-
-	70.93	-
-	-	5.60
-	53.29	-
-	-	18.19
-	89.17	-
-	-	41.64
66.29	-	-
-	-	5.60
-	-	46.00

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Transaction Date	Vendor	Amount
11/20/13	IA Criminal Record Changes	162.00
12/02/13	ShopKo	57.78
12/05/13	Wal-Mart #0581	20.47
12/08/13	Wal-Mart #0647	22.15
01/01/14	MSFT*ONLINE	48.00
01/03/14	TCE*HRDIRECT/GNEIL	40.98
01/15/14	USPS	8.57
01/22/14	Appelbaum Training Ins	408.00
01/29/14	IA Criminal Record Checks	27.00
02/06/14	Wal-Mart #0581	52.42
02/06/14	Caseys Gen store 1950	61.00
02/09/14	Wal-Mart #0647	157.46
03/02/14	Wal-Mart #0647	20.42
03/10/14	USPS	5.60
03/11/14	IA Dept Pub Safety Sing	200.00
03/13/14	Appelbaum Training Ins	43.00
03/13/14	Appelbaum Training Ins	129.00
03/25/14	1st Televoice	116.88
03/27/14	Wal-Mart #2764	24.66
04/15/14	Dollar General #15311	10.70
04/23/14	Stoney Creek-Des Moine	111.40
04/24/14	Sage Software Inc	849.00
05/01/14	Oriental Trading Co	40.74
05/01/14	Oriental Trading Co	80.52
05/22/14	USPS	8.70
05/23/14	ShopKo	63.58
05/23/14	Caseys Gen store 1029	84.08
05/28/14	Blank Park Zoo	55.00
05/29/14	IA Criminal Record Checks	27.00

Reasonable	Improper	Unsupported
162.00	-	-
-	-	57.78
20.47	-	-
20.70	1.45	-
-	48.00	-
40.98	-	-
-	-	8.57
408.00	-	-
27.00	-	-
35.77	16.65	-
-	-	61.00
132.19	10.30	14.97
-	1.34	19.08
-	-	5.60
200.00	-	-
43.00	-	-
129.00	-	-
116.88	-	-
21.58	3.08	-
-	-	10.70
-	-	111.40
849.00	-	-
-	-	40.74
-	-	80.52
-	-	8.70
-	-	63.58
-	-	84.08
55.00	-	-
27.00	-	-

Report on Special Investigation of the
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Transaction Date	Vendor	Amount
06/17/14	WM Supercenter #581	15.44
06/17/14	Tri-State Lock service	2.45
06/17/14	Tri-State Lock service	25.50
06/26/14	Wal-Mart #0581	258.57
06/28/14	Dollar-General #7305	49.49
07/02/14	Sally Beauty #0637 WDM IA	208.13
07/08/14	Wal-Mart #0581	21.44
07/24/14	Wal-Mart #0581	53.04
07/24/14	Earl May Seed & Nurser	39.56
07/24/14	Kwik Star	52.00
07/30/14	Wal-Mart #0581	149.20
08/01/14	Kwik Star	38.00
08/01/14	SCIOWA - Parking	5.00
08/01/14	SCIOWA - Admission	220.00
08/13/14	Hy Vee 1403	5.86
08/14/14	USPS	49.00
08/15/14	Dollar General	9.63
08/20/14	USPS	10.20
08/22/14	Kwik Star	42.25
08/22/14	Subway	56.18
08/22/14	Iowa Children's Museum	36.00
08/26/14	Discount School Supply	335.84
08/28/14	Dollar-General #4206	50.00
09/01/14	WM Supercenter #647	212.77
09/11/14	Hy Vee 1403	50.00
09/18/14	Mercy Flowers	27.00
09/19/14	WM Supercenter #581	60.55
09/20/14	WM Supercenter #581	30.39
09/30/14	ACT*MtownParkandRec	75.00

Reasonable	Improper	Unsupported
-	15.44	-
-	-	2.45
-	-	25.50
41.21	217.36	-
-	-	49.49
-	208.13	-
7.70	4.77	8.97
26.63	3.47	22.94
-	-	39.56
-	-	52.00
92.40	56.80	-
-	-	38.00
5.00	-	-
220.00	-	-
-	-	5.86
-	-	49.00
-	-	9.63
-	-	10.20
-	-	42.25
-	-	56.18
36.00	-	-
335.84	-	-
-	-	50.00
-	212.77	-
-	-	50.00
-	27.00	-
28.55	32.00	-
-	30.39	-
75.00	-	-

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Transaction Date	Vendor	Amount
10/06/14	Caseys Gen Store 1029	4.49
10/06/14	Caseys Gen Store 1029	25.67
10/06/14	Caseys Gen Store 1029	42.83
10/08/14	Ultimate Image Toledo IA	45.00
10/09/14	IA Dept Pub Safety Sing	200.00
10/10/14	Wal-Mart #0647	96.24
10/30/14	Wal-Mart #0581	19.22
11/04/14	Wal-Mart #0581	37.48
11/11/14	Dollar General #15311	5.35
11/11/14	Ultimate Image Toledo IA	15.00
12/05/14	Wal-Mart #0581	112.70
12/08/14	Ultimate Image Toledo IA	37.50
12/10/14	Oriental Trading Co	31.23
12/12/14	Appelbaum Training Ins	99.00
12/15/14	WM Supercenter #581	15.86
12/16/14	Hy Vee 1403	60.17
12/16/14	Appelbaum Training Ins	138.00
01/09/15	WM Supercenter #581	29.05
01/13/15	Ultimate Image Toledo IA	15.00
01/20/15	Kwik Star 71000007104	42.84
01/24/15	Sheraton-Des Moines	109.87
01/29/15	Dollar General #15311	36.38
02/11/15	Dollar General #15311	23.01
02/11/15	Ultimate Image Toledo IA	30.00
03/04/15	USPS	49.00
03/23/15	Kwik Star 71000007104	69.40
03/25/15	ShopKo	35.65
04/02/15	Kmart 07583	111.28
04/04/15	WM Supercenter #647	127.75

Reasonable	Improper	Unsupported
-	-	4.49
-	-	25.67
-	-	42.83
45.00	-	-
200.00	-	-
49.83	18.47	27.94
-	19.22	-
17.08	20.40	-
-	-	5.35
15.00	-	-
-	112.70	-
37.50	-	-
-	-	31.23
99.00	-	-
15.86	-	-
-	-	60.17
138.00	-	-
27.15	1.90	-
15.00	-	-
-	-	42.84
-	-	109.87
-	-	36.38
-	-	23.01
30.00	-	-
-	-	49.00
-	-	69.40
-	-	35.65
-	-	111.28
-	127.75	-

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Transaction Date	Vendor	Amount
04/10/15	Amazon.com	159.97
04/11/15	Amazon.com	61.00
04/14/15	Wal-Mart #0581	110.01
04/14/15	ACCO Brands Direct	140.33
04/16/15	Sage Software Inc	89.95
04/21/15	USPS	13.25
04/25/15	Scholastic Inc. Key 22	17.00
04/30/15	Dollar General #15321	28.89
05/02/15	ShopKo	25.64
05/04/15	Ultimate Image Toledo IA	15.00
05/05/15	Amazon Mktplace pmts	103.65
05/05/15	WM Supercenter #581	153.98
05/06/15	Oriental Trading Co	77.81
05/19/15	Wal-Mart #0581	191.04
05/19/15	IA Dept Pub Safety Sing	200.00
05/19/15	IA Criminal Record Checks	243.00
05/20/15	Sage Software Inc	94.95
05/23/15	Wal-Mart #1764	240.01
06/16/15	Dollar General #15311	131.92
06/18/15	Dollar General #15311	74.14
06/18/15	USPS	19.99
06/19/15	Sage Software Inc	94.95
06/19/15	Techsoup 415-633-9300 CA	99.00
06/22/15	Wal-Mart #0647	53.94
06/24/15	Dollar General #15311	81.87
06/29/15	Dollar General #15311	41.22
07/01/15	Kum And Go 222	108.02
07/07/15	Wal-Mart #0581	37.98
07/07/15	USPS	49.00

Reasonable	Improper	Unsupported
-	159.97	-
-	61.00	-
23.72	86.29	-
140.33	-	-
89.95	-	-
-	-	13.25
17.00	-	-
-	-	28.89
-	-	25.64
15.00	-	-
103.65	-	-
12.93	141.05	-
-	-	77.81
19.04	172.00	-
200.00	-	-
243.00	-	-
94.95	-	-
6.96	233.05	-
-	-	131.92
-	-	74.14
-	-	19.99
94.95	-	-
99.00	-	-
-	53.94	-
-	-	81.87
-	-	41.22
-	-	108.02
-	37.98	-
-	-	49.00

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Transaction Date	Vendor	Amount
07/08/15	Appelbaum Training Ins	36.00
07/19/15	Sage Software Inc	94.95
07/23/15	WM Supercenter #581	13.55
07/23/15	ShopKo	3.73
07/23/15	Appelbaum Training Ins	36.00
08/19/15	Sage Software Inc	94.95
08/20/15	Dollar General #15311	34.24
08/20/15	ShopKo	103.00
08/24/15	RAM*TTIFLOORCARE.COM	25.56
08/26/15	ShopKo	51.32
08/28/15	TLF*TAMA Florist & GHS	42.80
08/31/15	Amazon Mktplace pmts	5.49
08/31/15	Amazon Mktplace pmts	8.17
08/31/15	Amazon Mktplace pmts	43.89
08/31/15	Amazon Mktplace pmts	68.67
08/31/15	Amazon Mktplace pmts	75.97
08/31/15	USPS	49.00
09/01/15	Amazon Mktplace pmts	24.98
09/01/15	Amazon Mktplace pmts	47.99
09/01/15	Amazon Mktplace pmts	70.14
09/02/15	Amazon Mktplace pmts	5.86
09/02/15	Dollar General #15311	16.59
09/02/15	Walmart.com 8009666546	318.86
09/07/15	WM Supercenter #581	127.39
09/09/15	Dollar General #15311	25.95
09/14/15	Wal-Mart #0581	66.38
09/19/15	Sage Software Inc	94.95
09/21/15	Gordmans Inc #23	78.55
09/23/15	Sally Beauty #1617	56.46

Reasonable	Improper	Unsupported
36.00	-	-
94.95	-	-
-	13.55	-
-	-	3.73
36.00	-	-
94.95	-	-
-	-	34.24
-	-	103.00
-	-	25.56
-	-	51.32
-	42.80	-
-	5.49	-
-	8.17	-
-	43.89	-
-	68.67	-
-	75.97	-
-	-	49.00
-	24.98	-
-	47.99	-
-	70.14	-
-	5.86	-
-	-	16.59
-	-	318.86
-	127.39	-
-	-	25.95
-	66.38	-
94.95	-	-
-	78.55	-
-	56.46	-

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Transaction Date	Vendor	Amount
09/25/15	Wal-Mart #0581	173.98
09/25/15	Dollar General #15311	7.15
09/28/15	WM Supercenter #581	51.66
09/28/15	ShopKo	165.23
09/28/15	VISTAPR*Vistaprint.com	134.22
10/08/15	WM Supercenter #581	22.53
10/08/15	Earl May 159	69.93
10/08/15	CATO #1008 Newton IA	132.57
10/11/15	Hy Vee 1403	236.37
10/13/15	Dollar General #15311	94.94
10/16/15	Dollar General #15311	6.42
10/19/15	Sage Software Inc	94.95
10/22/15	Dollar General #15311	15.07
10/22/15	ShopKo	108.43
10/23/15	WM Supercenter #581	91.75
10/23/15	Hy Vee 1403	132.28
10/27/15	Amazon Mktplace pmts	15.99
10/29/15	Dollar General #15311	33.17
11/01/15	WM Supercenter #581	208.62
11/01/15	Menards Marshalltown IA	87.30
11/02/15	USPS	49.00
11/03/15	DNH*GODADDY.COM	170.85
11/03/15	DNH*GODADDY.COM	359.40
11/08/15	Wal-Mart #0581	157.12
11/12/15	Dollar General #15311	111.91
11/19/15	Sage Software Inc	94.95
11/23/15	USPS	45.80
11/25/15	Amazon Mktplace Pmts	37.48
11/25/15	Amazon Mktplace Pmts	48.95

Reasonable	Improper	Unsupported
132.48	41.50	-
-	-	7.15
-	51.66	-
-	-	165.23
134.22	-	-
-	22.53	-
-	-	69.93
-	132.57	-
-	-	236.37
-	-	94.94
-	-	6.42
94.95	-	-
-	-	15.07
-	-	108.43
-	91.75	-
-	-	132.28
15.99	-	-
-	-	33.17
74.92	133.70	-
-	-	87.30
-	-	49.00
-	170.85	-
-	359.40	-
4.47	152.65	-
-	-	111.91
94.95	-	-
-	-	45.80
-	37.48	-
-	48.95	-

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Transaction Date	Vendor	Amount
11/29/15	Tech Support Quickbooks	500.00
12/02/15	ShopKo	80.20
12/03/15	Wal-Mart #0581	90.02
12/03/15	WM Supercenter #581	189.03
12/04/15	Amazon.com Amzn.com/bill	57.68
12/04/15	Amazon.com Amzn.com/bill	57.68
12/08/15	USPS	69.48
12/10/15	Dollar General #15311	44.83
12/10/15	ShopKo	134.71
12/12/15	WM Supercenter #581	352.85
12/14/15	Amazon Mktplace Pmts	59.05
12/14/15	Sage Software Inc	94.95
12/15/15	Amazon Mktplace Pmts	18.99
12/15/15	Amazon Mktplace Pmts	36.80
12/21/15	Dollar General #7109	18.19
12/21/15	Dolrtree 2734 00027342	146.59
01/07/16	Dollar General #15311	22.47
01/10/16	Wal-Mart #0581	63.31
01/14/16	Sage Software Inc	97.45
01/18/16	Dollar General #15311	9.90
01/19/16	USPS	49.00
01/21/16	Wal-Mart #0581	151.35
01/30/16	Interest Charged	0.34
02/09/16	USPS	49.00
02/14/16	Sage Software Inc	102.45
02/16/16	Dollar General #15311	28.46
02/16/16	ShopKo	127.15
02/26/16	Scholastic Book Club	57.00
03/14/16	Sage Software Inc	102.45

Reasonable	Improper	Unsupported
500.00	-	-
-	-	80.20
-	90.02	-
48.15	130.94	9.94
-	57.68	-
-	57.68	-
-	-	69.48
-	-	44.83
-	-	134.71
100.14	252.71	-
-	59.05	-
94.95	-	-
-	18.99	-
-	36.80	-
-	-	18.19
-	-	146.59
-	-	22.47
-	63.31	-
97.45	-	-
-	-	9.90
-	-	49.00
141.45	9.90	-
-	0.34	-
-	-	49.00
102.45	-	-
-	-	28.46
-	-	127.15
57.00	-	-
102.45	-	-

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Transaction Date	Vendor	Amount
03/22/16	Dollar General #15311	22.14
03/29/16	Wal-Mart #0581	129.39
04/02/16	Kindle Unlimited	9.99
04/14/16	Sage Software Inc	102.45
04/21/16	Dollar General #15311	18.12
04/28/16	Wal-Mart #0581	138.54
		<u>\$ 31,152.38</u>

Reasonable	Improper	Unsupported
-	-	22.14
-	129.39	-
-	9.99	-
102.45	-	-
-	-	18.12
48.56	72.04	17.94
12,865.38	7,236.25	11,050.75

Exhibit D

Report on Special Investigation of the
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Amazon Purchases
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Per Supporting Documentation from Amazon					
Order Date	Payment Method	Amount	Reasonable	Improper	Description of Improper Purchase
10/18/13	Mastercard	\$ 11.76	11.76	-	-
10/18/13	Mastercard	129.00	129.00	-	-
01/19/14	Mastercard	32.06	-	32.06	Teal Mr. Coffee iced tea maker
01/19/14	Mastercard	34.55	34.55	-	-
01/29/14	Mastercard	19.98	-	19.98	2 USB charging cables for Fitbit flex band wireless activity bracelet
01/30/14	Mastercard	28.94	28.94	-	-
02/09/14	Mastercard	29.83	-	29.83	Fitbit flex wristband accessory pack
02/09/14	Mastercard	23.48	-	23.48	Leather & Lace tanning lotion
02/24/14	Mastercard	114.28	-	114.28	Leopard Babyliss hair dryer and Babyliss Pro ceramic flat iron
02/26/14	Mastercard	35.97	35.97	-	-
02/26/14	Mastercard	80.77	80.77	-	-
02/27/14	Mastercard	44.75	-	44.75	Matrix Biolage shampoo and conditioner set
03/04/14	Mastercard	75.72	75.72	-	-
03/11/14	Mastercard	32.00	32.00	-	-
03/11/14	Mastercard	59.90	59.90	-	-
03/28/14	Mastercard	23.60	-	23.60	Mr. Coffee 42-ounce travel bottle
03/31/14	Mastercard	19.17	-	19.17	3 iPhone 5 screen protectors
04/01/14	Mastercard	32.65	-	32.65	Pet stairs
04/01/14	Mastercard	86.28	86.28	-	-
04/03/14	Mastercard	51.52	-	51.52	Kenra volume spray and Paul Mitchell sculpting foam
04/09/14	Mastercard	204.00	-	204.00	Delta Windemere two-handle oiled bronze lavatory faucet
04/14/14	Mastercard	58.79	-	58.79	Screen protectors for an iPad Mini and an iPad 2,3, or 4
04/14/14	Mastercard	13.99	-	13.99	360 degree rotating stand and zebra pattern case for an iPad 2, 3, or 4
04/16/14	Mastercard	18.82	-	18.82	College textbook and sales tax
04/22/14	Mastercard	49.00	49.00	-	-
04/22/14	Mastercard	98.00	98.00	-	-
04/22/14	Mastercard	48.76	-	48.76	Car charger for an iPhone 5, iPad, iPad Mini, iPod Touch, or iPod Nano

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**Per Supporting Documentation
from Amazon**

Order Date	Payment Method	Amount	Reasonable	Improper	Description of Improper Purchase
04/29/14	Mastercard	14.99	-	14.99	Zebra print toilet brush set
04/29/14	Mastercard	113.90	-	113.90	Screen protectors for an iPhone 5 and an iPad 2, 3, or 4 and a glass digital bath scale
05/20/14	Mastercard	34.78	-	34.78	College textbook
05/20/14	Mastercard	186.15	-	186.15	Area rug
05/20/14	Mastercard	33.49	-	33.49	Tanning lotion and a video game guide book
05/20/14	Mastercard	107.10	107.10	-	-
05/20/14	Mastercard	19.99	-	19.99	Zebra print doormat
05/28/14	Mastercard	16.85	-	16.85	Case for an iPhone 5
05/30/14	Mastercard	51.30	-	51.30	2 diet books and a zebra print travel mug
05/30/14	Mastercard	41.31	-	41.31	Indoor tanning bed lotion and tan maximizer
06/07/14	Mastercard	19.96	-	19.96	Case for an iPhone 5
06/10/14	Mastercard	41.00	-	41.00	Matrix Biolage shampoo and conditioner
06/18/14	Mastercard	10.23	-	10.23	Women's lingerie
06/18/14	Mastercard	78.93	-	78.93	Curtains and satin sheets
06/18/14	Mastercard	64.17	-	64.17	Comforter set
06/22/14	Mastercard	30.99	-	30.99	Video game for an Xbox 360
06/23/14	Mastercard	99.00	-	99.00	AmazonPrime
06/26/14	Mastercard	24.15	-	24.15	Nail polish remover
06/26/14	Mastercard	133.18	-	133.18	Nail polish
06/26/14	Mastercard	45.50	-	45.50	UV acrylic gel nail lamp and thermal spa
06/26/14	Mastercard	19.92	-	19.92	6-piece zebra print automotive interior gift set
06/29/14	Mastercard	4.99	-	4.99	Kindle eBook
**	Mastercard	(32.34)	-	(32.34)	None
07/08/14	Mastercard	13.47	-	13.47	College textbook
07/24/14	Mastercard	106.57	-	106.57	Portable tetherball system
07/24/14	Mastercard	14.99	-	14.99	Glow-in-the-dark outdoor tetherball
07/30/14	Mastercard	36.99	-	36.99	Bluetooth headphones with microphone
08/09/14	Mastercard	64.79	-	64.79	Deluxe 4-passenger golf cart cover
08/10/14	Mastercard	176.00	-	176.00	Coach zebra print shoulder bag
08/14/14	Mastercard	13.78	-	13.78	Hard protective case for an iPhone 5
08/28/14	Mastercard	22.25	-	22.25	College textbook rental fee
**	Mastercard	(22.62)	-	(22.62)	None

Exhibit D

Report on Special Investigation of the
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Amazon Purchases
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Per Supporting Documentation from Amazon					
Order Date	Payment Method	Amount	Reasonable	Improper	Description of Improper Purchase
09/10/14	Mastercard	59.90	-	59.90	Case for an iPhone 6 Plus and Matrix Biolage smoothing conditioner
09/11/14	Mastercard	313.15	-	313.15	College textbook and sales tax
09/11/14	Mastercard	5.95	-	5.95	Screen protector for an iPhone 6 Plus
09/11/14	Mastercard	20.45	-	20.45	4-pack of screen protectors for an iPhone 6 Plus
09/21/14	Mastercard	49.95	-	49.95	OtterBox iPhone 6 Case
09/24/14	Mastercard	59.98	-	59.98	Portable charger
09/26/14	Mastercard	30.54	-	30.54	Wireless USB adapter and a wall mount bubble aquarium
10/03/14	Mastercard	19.13	19.13	-	-
10/15/14	Mastercard	26.29	-	26.29	7-piece 21 Day Fix containers and sales tax
11/11/14	Mastercard	29.39	-	29.39	Women's socks, a screen protector for an iPhone 6 Plus, and a Dallas Cowboys toothbrush
11/13/14	Mastercard	4.30	-	4.30	Animal print pencils
11/21/14	Mastercard	121.90	53.98	67.92	Case for an iPad 2, 3, or 4 and a screen protector for an iPhone 6 Plus
12/08/14	Mastercard	14.12	-	14.12	Dallas Cowboys football-shaped Post-it Notes dispenser
12/08/14	Mastercard	38.21	-	38.21	Clinique makeup
12/08/14	Mastercard	39.00	-	39.00	Paul Mitchell hairspray
12/16/14	Mastercard	57.69	-	57.69	Keurig carousel tower and cup holder carousel
12/27/14	Mastercard	24.37	-	24.37	College textbook rental fee and sales tax
01/09/15	Mastercard	251.56	-	251.56	College textbook and sales tax
01/10/15	Mastercard	12.10	-	12.10	Xbox 360 video game
01/12/15	Mastercard	101.91	-	101.91	USB charger for an iPhone and a USB wall charger
01/30/15	Mastercard	5.86	-	5.86	Kindle Ebook
02/16/15	Mastercard	130.30	-	130.30	USB wall charger, a USB charger, and tanning lotion
02/18/15	Mastercard	101.13	-	101.13	Smart cover and screen protector for an iPad Air, screen protector for an iPad, and a mini case and stand for an iPad Mini 2 or 3

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Amazon Purchases
For the Period December 8, 2009 through May 31, 2016

**Per Supporting Documentation
from Amazon**

Order Date	Payment Method	Amount	Reasonable	Improper	Description of Improper Purchase
02/27/15	Mastercard	30.20	-	30.20	Nutritional shake
02/27/15	Mastercard	100.03	45.95	54.08	iPhone 6 Plus set and a compact can opener
02/27/15	Mastercard	31.95	-	31.95	Pre-workout and energy booster
03/03/15	Mastercard	49.78	-	49.78	Xbox 360 video game and a dog muzzle
03/04/16	Mastercard	19.98	-	19.98	360 degree rotating stand and zebra pattern case for an iPad 2
03/11/16	Mastercard	17.98	-	17.98	Replacement wristband with clasp for Fitbit Flex
03/31/15	Mastercard	29.43	-	29.43	Smoothing eye serum
03/31/15	Mastercard	33.43	-	33.43	Facial cleanser
03/31/15	Mastercard	59.90	-	59.90	Cellular recovery serum for women
03/31/15	Mastercard	33.69	-	33.69	Facial gel
04/08/15	Mastercard	115.49	-	115.49	2 USB chargers and a USB travel wall charger
04/08/15	Mastercard	25.69	-	25.69	Nike Dri-Fit head tie
04/10/15	Visa	220.97	-	220.97	Women's lingerie and Estee Lauder makeup
04/29/15	Mastercard	14.99	-	14.99	Fifty Shades of Grey
04/23/15	Mastercard	25.73	-	25.73	Compact can opener
04/29/15	Mastercard	14.99	-	14.99	Fifty Shades of Grey (Unrated)
05/05/15	Visa	103.65	103.65	-	-
05/05/15	Mastercard	29.50	-	29.50	Starbucks domed cold cup lid
05/18/15	Mastercard	73.92	-	73.92	Landline telephone cord and nutritional shakes
05/21/15	Mastercard	29.40	-	29.40	Matrix Biolage conditioner
05/26/15	Mastercard	3.99	-	3.99	Kindle eBook
06/10/15	Mastercard	142.13	-	142.13	Hairspray, skin bronzer, a compact can opener, and a resistance band set with carrying case
06/22/15	Mastercard	80.22	-	80.22	2 Cases and a screen protector for an iPhone 6 Plus and a USB charger
06/22/15	Mastercard	12.99	-	12.99	USB travel wall charger
06/22/15	Mastercard	38.97	-	38.97	USB travel wall charger
06/22/15	Mastercard	26.37	-	26.37	USB charger
06/23/15	Mastercard	99.00	-	99.00	AmazonPrime
06/23/15	Mastercard	369.95	369.95	-	-
07/08/15	Mastercard	21.39	-	21.39	Wireless LED lights for outdoor use

Exhibit D

Report on Special Investigation of the
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Amazon Purchases
For the Period December 8, 2009 through May 31, 2016

**Per Supporting Documentation
from Amazon**

Order Date	Payment Method	Amount	Reasonable	Improper	Description of Improper Purchase
07/27/15	Mastercard	95.14	38.85	56.29	iSnap extendable selfie stick and wireless headphones
08/02/15	Mastercard	9.83	-	9.83	Grey: Fifty Shades of Grey
08/03/15	Mastercard	16.99	-	16.99	Xbox 360/PS3 video game
08/10/15	Mastercard	9.98	-	9.98	Xbox 360 audio cable adapter
08/26/15	Mastercard	108.90	-	108.90	USB cable and a USB travel wall charger
08/26/15	Mastercard	37.76	-	37.76	Clinique makeup
08/31/15	Visa	169.62	-	169.62	Volleyball kneepads, shorts, socks, and headbands, facial gel, and cellular recovery serum
08/31/15	Visa	5.86	-	5.86	Set of 2 pumps for shampoo/conditioner bottles
08/31/15	Visa	70.14	-	70.14	Volleyball shoes
08/31/15	Visa	43.89	-	43.89	Matrix Biolage shampoo and conditioner
08/31/15	Visa	53.48	-	53.48	Sony Blu-ray disc player and HDMI cable
08/31/15	Visa	8.17	-	8.17	3-year home AV protection plan
09/03/15	Mastercard	64.98	-	64.98	OtterBox case for an iPhone 6 Plus
09/03/15	Mastercard	7.99	-	7.99	Case for an iPhone 6
09/13/15	Mastercard	39.00	-	39.00	Amazon Fire TV stick
09/27/15	Mastercard	13.99	-	13.99	Diet book
09/27/15	Mastercard	14.99	-	14.99	Diet cookbook
09/28/15	Mastercard	37.90	-	37.90	Playboy Glitz sunless spray
09/28/15	Mastercard	39.46	-	39.46	Screen protector for an iPhone 6S Plus and tanning lotion
09/28/15	Mastercard	12.99	-	12.99	Case for an iPhone 6S Plus
10/06/15	Mastercard	8.99	-	8.99	2-piece replacement wristbands with clasps for Fitbit Flex
10/06/15	Mastercard	55.20	-	55.20	Women's lingerie
10/13/15	Mastercard	23.98	23.98	-	-
10/26/15	Visa	15.99	15.99	-	-
11/24/15	Visa	86.43	-	86.43	2 cases for an iPhone 6 Plus and an RFID blocking men's leather wallet
11/28/15	Mastercard	2.99	-	2.99	Amazon video
12/02/15	Mastercard	79.90	79.90	-	-
12/02/15	Mastercard	64.49	-	64.49	Bronzer
12/03/15	Mastercard	184.66	-	184.66	Zebra print comforter set

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Amazon Purchases
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**Per Supporting Documentation
from Amazon**

Order Date	Payment Method	Amount	Reasonable	Improper	Description of Improper Purchase
12/03/15	Mastercard	129.48	-	129.48	Vinyl headboard
12/03/15	Visa	115.36	-	115.36	Area rug
12/10/15	Mastercard	24.99	-	24.99	Zebra print doormats
12/13/15	Mastercard	18.99	-	18.99	Zebra print table runner
12/13/15	Mastercard	9.99	-	9.99	Curtain rod brackets
12/13/15	Visa	114.84	-	114.84	Window curtain panel, valance, and curtain rod and a 3-pack of tap lights
03/16/16	Mastercard	26.69	26.69	-	-
04/21/16	Mastercard	47.66	-	47.66	4 Bluetooth wireless headsets
04/21/16	Mastercard	191.09	-	191.09	Hairspray, Matrix Biolage shampoo and conditioner, and a boat cover support pole
04/21/16	Mastercard	132.90	22.75	110.15	Waterproof case for an iPhone 6s Plus and a wall-mounted acrylic fish bowl
04/28/16	Mastercard	95.94		95.94	USB cable, USB travel wall charger, and a waterproof case for an iPhone 6/6s Plus
Total		<u>\$8,707.84</u>	<u>1,629.81</u>	<u>7,078.03</u>	Grand total

** - Credits from Amazon identified on the Kids' Corner Mastercard credit card statements. Unable to obtain transaction details; however, netted against the improper purchases to be conservative.

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Walmart Purchases
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Visit Date	Store Location	Payment Method	Amount
09/06/13	Marshalltown, Iowa	Mastercard	\$ 231.93
10/30/13	Marshalltown, Iowa	Visa	53.29
11/01/13	Marshalltown, Iowa	Visa	89.17
12/05/13	Marshalltown, Iowa	Visa	20.47
12/08/13	Grinnell, Iowa	Visa	22.15
01/07/14	Marshalltown, Iowa	Mastercard	41.25
02/06/14	Marshalltown, Iowa	Visa	52.42
02/09/14	Grinnell, Iowa	Visa	157.46
03/02/14	Grinnell, Iowa	Visa	20.42
03/27/14	Grinnell, Iowa	Mastercard	48.79
03/27/14	Altoona, Iowa	Visa	24.66
05/22/14	Grinnell, Iowa	Mastercard	162.75
06/11/14	Marshalltown, Iowa	Mastercard	143.50
06/15/14	Grinnell, Iowa	Mastercard	110.17
06/17/14	Marshalltown, Iowa	Visa	15.44

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported Purchase
87.68	144.25	-	4 aquarium plants, 2 aquarium ornaments, betta water, a betta fish, fish tank gravel, fish food, fish tank, a potted plant, an area rug, an outdoor plant, and sales tax
-	53.29	-	Candy and sales tax
-	89.17	-	A timer, a curtain tension rod, batteries, a portable radio, a laundry basket, and sales tax
20.47	-	-	-
20.70	1.45	-	Sales tax
29.52	11.73	-	Stationery and sales tax
35.77	16.65	-	Toothpaste, a bottle of water, 3 pair of tech gloves, a girl's hat and glove set, and sales tax
132.19	10.30	14.97	Batteries and sales tax
-	1.34	19.08	Batteries and sales tax
-	48.79	-	Resume envelopes and paper, satin ribbon, hand needles, zebra print umbrella, thread, and sales tax
21.58	3.08	-	3 boxes of dryer sheets and sales tax
5.33	157.42	-	Conditioner, 2 table fans, a sports bra, zebra print craft ribbon, a 12-month subscription for Xbox Live, women's razor cartridges, 3 dozen cookies, graduation card, Father's Day card, and sales tax
59.50	84.00	-	6 6-packs of milk chocolate, 6 rolls of painter's tape, a roll of laminate paper, 2 bags of marshmallows, 4 boxes of graham crackers, superglue, and sales tax
-	110.17	-	Potted plant, iHome clock radio, 2-year warranty plan, and sales tax
-	15.44	-	Betta fish, lice spray, and sales tax

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Walmart Purchases
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Visit Date	Store Location	Payment Method	Amount
06/26/14	Marshalltown, Iowa	Visa	258.57
07/08/14	Marshalltown, Iowa	Visa	21.44
07/24/14	Marshalltown, Iowa	Visa	53.04
07/27/14	Marshalltown, Iowa	Mastercard	89.50
07/30/14	Marshalltown, Iowa	Visa	149.20
08/10/14	Grinnell, Iowa	Mastercard	50.00
09/01/14	Grinnell, Iowa	Visa	212.77
09/19/14	Marshalltown, Iowa	Visa	60.55
09/20/14	Marshalltown, Iowa	Visa	30.39
09/23/14	Marshalltown, Iowa	Mastercard	18.16
09/30/14	Grinnell, Iowa	Mastercard	78.26
10/10/14	Grinnell, Iowa	Visa	96.24
10/12/14	Marshalltown, Iowa	Mastercard	181.22
10/30/14	Marshalltown, Iowa	Visa	19.22
11/03/14	Grinnell, Iowa	Mastercard	150.00
11/04/14	Marshalltown, Iowa	Visa	37.48
11/26/14	Grinnell, Iowa	Mastercard	69.22

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported Purchase
41.21	217.36	-	Potted plant, microwave, a bottle of iced tea, a 2-year warranty plan, a book, an Xbox USB drive, a zebra print vase, potting soil, a screen protector for an iPhone 5/5S, and sales tax
7.70	4.77	8.97	4 2-liter bottles of soda, batteries, and sales tax
26.63	3.47	22.94	Batteries and sales tax
-	89.50	-	A \$50 iTunes gift card and 2 screen protectors for an iPhone 5/5S
92.40	56.80	-	4-pack of packing tape, a sign kit, photo paper, 2 rolls of painter's tape, a package of Oreo Minis, and sales tax
-	50.00	-	iTunes gift card
-	212.77	-	A streaming media player, a router, an HDMI cable, and sales tax
28.55	32.00	-	A \$30 iTunes gift card and sales tax
-	30.39	-	Candy, a microfiber tablecloth, and sales tax
-	18.16	-	Fish tank LED light and sales tax
2.97	75.29	-	Woman's razor and cartridge refills, fish tank gravel, betta fish, 10 pizzas, 2 packages of trail mix, cosmetic rounds, a bag of chips, a bag of soy nuts, coffee filters, and sales tax
49.83	18.47	27.94	Bird seed, batteries, a crochet hook set, 2-pack half bin storage, and sales tax
-	181.22	-	2 4-packs of packing tape, a \$50 iTunes gift card, 2 OtterBox cases for an iPhone 6, and sales tax
-	19.22	-	Candy and sales tax
-	150.00	-	3 \$50 iTunes gift cards
17.08	20.40	-	Fish tank gravel, hermit crab kit, and sales tax
-	69.22	-	A \$50 iTunes gift card, a DVD, and sales tax

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Walmart Purchases
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Per Supporting Documentation from Walmart

Visit Date	Store Location	Payment Method	Amount
12/01/14	Grinnell, Iowa	Mastercard	54.25
12/05/14	Marshalltown, Iowa	Visa	112.70
12/15/14	Marshalltown, Iowa	Visa**	15.86
01/09/15	Marshalltown, Iowa	Visa	29.05
03/24/15	Grinnell, Iowa	Mastercard	136.97
04/04/15	Grinnell, Iowa	Visa	127.75
04/14/15	Marshalltown, Iowa	Visa	110.01
04/25/15	Marshalltown, Iowa	Mastercard	186.80
04/29/15	Marshalltown, Iowa	Mastercard	238.28
05/02/15	Marshalltown, Iowa	Mastercard	101.85
05/05/15	Marshalltown, Iowa	Visa	153.98

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported Purchase
3.97	50.28	-	A \$50 iTunes gift card and sales tax
-	112.70	-	2 100-count boxes of business cards, aquarium, fish tank internal filter and filter cartridges, 3 fish, a griddle, and sales tax
15.86	-	-	-
27.15	1.90	-	Sales tax
9.97	113.06	13.94	Toothpaste, chewable vitamins, 2 loaves of bread, batteries, Powerade, allergy medication, deoderant, 2 bags of chips, women's razor cartridges, 3 packs of toilet paper, a bag of Cheetos, a box of crackers, and sales tax
-	127.75	-	4 \$25 iTunes gift cards, 2 books, and sales tax
23.72	86.29	-	4-pack of packing tape, 2 basketballs, 3 bottles of superglue, 11 rolls of painter's tape, a sign kit, photo paper, 2 rolls of painter's tape, masking tape, basketball pump, carpet cleaner for pets, and sales tax
-	186.80	-	Cigarettes, an area rug, women's socks, an end table, 4 candy bars, pillow cases, a case for an iPad, an HDMI cable, 2 surge protectors, women's clothing, and sales tax
13.38	224.90	-	Cigarettes, feminine hygiene products, callus shaver, pistachios, cosmetic mirror, 2 \$25 iTunes gift cards, 2 over-the-door hooks, beef jerky, 2 pedestal fans, and sales tax
-	101.85	-	4 \$25 iTunes gift cards, a bottle of soda, and sales tax
12.93	141.05	-	8 cans of spray paint, 2 \$50 iTunes gift cards, a home scale, and sales tax

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Walmart Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Walmart

Visit Date	Store Location	Payment Method	Amount
05/19/15	Marshalltown, Iowa	Visa	191.04
05/23/15	Des Moines, Iowa	Visa	240.01
05/26/15	Grinnell, Iowa	Mastercard	129.70
05/30/15	Grimes, Iowa	Mastercard	70.49
06/20/15	Grinnell, Iowa	Mastercard	228.47
06/22/15	Grinnell, Iowa	Visa	53.94
07/07/15	Marshalltown, Iowa	Visa	37.98
07/23/15	Marshalltown, Iowa	Visa	13.55
08/06/15	Marshalltown, Iowa	Mastercard	36.21
08/26/15	Marshalltown, Iowa	Mastercard	61.58
08/29/15	Marshalltown, Iowa	Mastercard	147.37

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported Purchase
19.04	172.00	-	A \$30 Starbucks gift card, 2 \$50 iTunes gift cards, a \$30 iTunes gift card, chia seeds, and sales tax
6.96	233.05	-	Candles, streamers, 2 packages of Oreos, folio for an iPad, Xbox 360 controller, a purse, 2 Xbox 360 video games, a headband wig, 2 birthday cards, a tablecloth, 2 packages of tissue paper, and sales tax
-	129.70	-	A \$100 iTunes gift card, a retractable audio cable, a case for an iPad, and sales tax
57.74	12.75	-	A loaf of bread, chip dip, milk, Coffee-Mate, Seagram coolers, and sales tax
-	228.47	-	Chip dip, bratwurst, 6 6-packs of soda, a 6-pack of beer, hair ties, 2 packages of hot dog buns, women's razor cartridges, a \$50 iTunes gift card, a \$100 iTunes gift card, 2 packages of hot dogs, 2 Father's Day cards, chips, and sales tax
-	53.94	-	Candy, a bottle of soda, a \$50 iTunes gift card, and sales tax
-	37.98	-	Candy, ice cream cones, mini donuts, Cheetos, and sales tax
-	13.55	-	Card stock, business cards, chewing gum, a bottle of soda, and sales tax
21.76	14.45	-	Cigarettes and sales tax
14.97	46.61	-	Duck tape, colander, packing tape, painter's tape, and sales tax
-	147.37	-	Coat rack, subscription to Xbox Live, facial cleanser, storage bins, shelf, a surge protector, 2 prescriptions, and sales tax

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Walmart Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Walmart

Visit Date	Store Location	Payment Method	Amount
09/03/15	Marshalltown, Iowa	Mastercard	455.80
09/04/15	Grinnell, Iowa	Mastercard**	199.31
09/07/15	Marshalltown, Iowa	Visa	127.39
		Mastercard	217.07
09/13/15	Marshalltown, Iowa	Mastercard	174.62
09/14/15	Marshalltown, Iowa	Visa	66.38
09/25/15	Marshalltown, Iowa	Visa	173.98

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported Purchase
3.47	432.39	19.94	Taco seasoning, crackers, 2 cases of soda, chips, shoe laces, hangers, bronze garbage can, Snoopy and Hello Kitty coin banks, 2 comforters, 3-drawer carts, an area rug, a 40" television, marine oil, a bottle of soda, a dormitory chair, curtain rod, storage bins, surge protector, and sales tax
-	192.94	6.37	Cigarettes, foil roaster, dominoes, an ashtray, batteries, chicharrones, 2 6-packs of beer, an HDMI cable, women's clothing, 2 mugs, an alarm clock, a Blu-Ray disc, a tow harness, and sales tax
-	127.39	-	Cigarettes, wax strips, chewing gum, face wax, a \$100 iTunes gift card, cotton swabs, and sales tax
-	217.07	-	Automotive air fresheners, a gallon of milk, Coffee-Mate, cheese puffs, 2 12-packs, 2 24-packs, and a bottle of soda, caramel corn, crackers, beef jerky, Xbox 360 controller, a 5-count package of yogurt, an Xbox 360 charge base, and sales tax
54.34	120.28	-	Wax strips, a candy bar, 6 containers of yogurt, 5 pizza crusts, Coffee-Mate, 5 jars of pizza sauce, salad dressing, a box of cereal, sauerkraut, 3 24-packs of soda, coffee, pajamas, gummy bears, and sales tax
-	66.38	-	Fish tank filter cartridges, betta fish, eyewash, nail polish strips, nail file, and sales tax
132.48	41.50	-	Shoe laces, a candy bar, industrial strength tape, breath mints, and sales tax

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Walmart Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Walmart

Visit Date	Store Location	Payment Method	Amount
09/28/15	Marshalltown, Iowa	Visa	51.66
10/08/15	Marshalltown, Iowa	Visa	22.53
10/23/15	Marshalltown, Iowa	Visa	91.75
11/01/15	Marshalltown, Iowa	Visa	208.62
11/08/15	Marshalltown, Iowa	Visa	157.12
12/03/15	Marshalltown, Iowa	Visa	279.05

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported Purchase
-	51.66	-	Meat snacks, a gallon of milk, Coffee-Mate, 2 24-packs of soda, 5 loaves of bread, butter, a prescription, and sales tax
-	22.53	-	Water conditioner for fish, a fish net, a snack bag of chips, and sales tax
-	91.75	-	Cigarettes, novelty ribbon, makeup, 4 pair of slippers, pajamas, and sales tax
74.92	133.70	-	Coffee-Mate, butter, taco seasoning, taco sauce, lettuce, a 24-pack, a 12-pack, and a bottle of soda, a cap rack, a chrome emblem, grooming shears, a shelf, a jar of watermelon spears, youth clothing, a pet bed, a box of juice bags, and sales tax
4.47	152.65	-	A package of lemonade concentrate, Coffee-Mate, a birthday card, a \$100 iTunes gift card, a \$30 iTunes gift card, facial wipes, 2 packs of chewing gum, and sales tax
48.15	220.96	9.94	Feminine hygiene products, batteries, wooden spatulas, a 2-slice toaster, silverware, dinnerware, a 21-piece kitchen set, a 21-piece bowl set, a scrub brush, a cooler, a microwave, a cutting board, a can opener, a cutlery tray, an ice cube tray, and sales tax

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Walmart Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Walmart

Visit Date	Store Location	Payment Method	Amount
12/12/15	Marshalltown, Iowa	Visa	352.85
01/10/16	Marshalltown, Iowa	Visa	63.31
01/21/16	Marshalltown, Iowa	Visa	151.35
02/19/16	Des Moines, Iowa	Mastercard	36.46
03/08/16	Grinnell, Iowa	Mastercard	190.87
03/29/16	Marshalltown, Iowa	Visa	129.39
04/28/16	Marshalltown, Iowa	Visa	138.54
Total			<u>\$ 8,535.02</u>

** - A portion of this purchase was paid with a personal credit card. That amount has been excluded from the **Exhibit**.

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported Purchase
100.14	252.71	-	A 4-piece bath set, reflective vinyl number and letter, a shower curtain liner, topical pain relief, a \$30 Starbucks gift card, a 24-pack of soda, a bottle of water, a steel dog stake, a 15-piece bath set, cable ties, allergy medication, vertical blinds, a bath rug, a 4-pack of light bulbs, 2 loaves of bread, a toilet lid cover, shower curtain hooks, hand towels, a cordless phone, butter, washcloths, bath towels, and sales tax
-	63.31	-	Fish tank filter cartridges, canister set, vitamins, wall decals, mirror decal, wire hooks, and sales tax
141.45	9.90	-	Sales tax
29.42	7.04	-	Bloody Mary mix and sales tax
130.20	60.67	-	Accent rug, a \$25 Xbox gift card, and sales tax
-	129.39	-	A birthday card, packing tape, a \$50 iTunes gift card, an OtterBox case for an iPhone 6S, and sales tax
48.56	72.04	17.94	Packing tape, betta fish, 10 rolls of painter's tape, a bottle of soda, batteries, fish tank filter cartridges, ribbon, and sales tax
1,674.16	6,698.83	162.03	

Exhibit F

Report on Special Investigation of the
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Sam's Club Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Sam's Club			Reasonable	Improper	Description of Improper Purchase
Visit Date	Store Location	Amount			
03/21/12	Waterloo, Iowa	\$ 108.62	108.62	-	-
04/25/12	Waterloo, Iowa	314.80	304.99	9.81	Sales tax
06/29/12	Waterloo, Iowa	194.36	130.49	63.87	Business membership upgrade, a bag of suckers, a tub of cotton candy, 2 packages of chips, and sales tax
07/11/12	Waterloo, Iowa	47.73	14.88	32.85	2 tubs of cotton candy, a 2-pack of chips, a beach towel, and sales tax
12/12/12	Cedar Rapids, Iowa	186.23	169.46	16.77	2 boxes of cereal and sales tax
03/15/13	Ames, Iowa	147.70	129.40	18.30	A box of cracker chips, a box of Pop-Tarts, and sales tax
05/22/13	Des Moines, Iowa	94.22	94.22	-	-
06/14/13	Ames, Iowa	277.44	240.12	37.32	Case for an iPhone 5/5S and sales tax
07/02/13	Des Moines, Iowa	(19.80)	(19.80)	-	-
07/02/13	Des Moines, Iowa	151.45	127.32	24.13	Cookie tray and sales tax
12/11/13	Des Moines, Iowa	139.66	88.54	51.12	5-pack of macaroni and cheese, a container of dry-roasted peanuts, a box of pita chips, a bag of Ghirardelli Squares, a Powerade, a box of crackers, and sales tax
02/13/14	Des Moines, Iowa	184.41	110.99	73.42	A package of tea bags, 2 USB cables, an iCloth cleaning wipe, a case of Propel water, and sales tax
07/25/14	Des Moines, Iowa	230.83	171.81	59.02	A package of peanut butter cups, a bag of pistachios, 2 tubs of cotton candy, 3 soft drinks, and sales tax
10/21/14	Waterloo, Iowa	189.18	189.18	-	-
04/09/15	Des Moines, Iowa	155.48	77.64	77.84	Rawhide chews, a \$60 iTunes gift card, and sales tax
05/23/15	Des Moines, Iowa	133.35	-	133.35	A \$100 and a \$40 iTunes gift card
05/29/15	Des Moines, Iowa	254.23	40.92	213.31	Charging cable, a tub of cheese balls, a package of beef jerky, a box of pita chips, a \$100 iTunes gift card, a cot, and sales tax
08/27/15	Des Moines, Iowa	382.71	199.96	182.75	Business membership upgrade, a pair of pajamas, over-the-counter medication, women's clothing, 2 \$30 Starbucks gift cards, a book, a \$60 iTunes gift card, and sales tax
10/08/15	Ankeny, Iowa	312.50	195.83	116.67	A jar of dill pickles, a bag of pistachios, coconut flour, beef jerky, protein powder, a case for an iPhone 6/6S, chewing gum, and sales tax

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Sam's Club Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Sam's
Club

Visit Date	Store Location	Amount	Reasonable	Improper	Description of Improper Purchase
10/16/15	Ankeny, Iowa	765.95	59.76	706.19	Business membership upgrade, 2 \$200 Mastercard gift cards, butterfly and popcorn shrimp, a screen protector for an iPhone 6S, 2 \$30 Starbucks gift cards, a \$100 iTunes gift card, 2 6-packs of Oscar Meyer Lunchables, a case of Propel water, and sales tax
10/27/15	Des Moines, Iowa	368.41	71.24	297.17	3 bags of Tootsie Rolls, a package of fish fillets, shrimp scampi, popcorn shrimp, 2 \$30 Starbucks gift cards, 2 \$50 iTunes gift cards, 2 cable chargers, a bag of mixed chocolates, and sales tax
11/10/15	Ankeny, Iowa	473.07	156.36	316.71	2 USB wall chargers, 2 cable chargers, a pair of pajamas, a package of laundry scent booster, a package of macaroni and cheese, women's clothing and socks, a \$100 iTunes gift card, and sales tax
11/14/15	Des Moines, Iowa	422.27	-	422.27	2 Variable load Mastercard gift cards, a Bluetooth headset, a FitBit charger, a 5-pack of \$10 Starbucks gift cards, and sales tax
11/19/15	Orlando, Florida	189.36	-	189.36	Duffel bag, a 3-pack of \$15 Starbucks gift cards, a \$60 iTunes gift card, a shrimp tray, and sales tax
01/08/16	Des Moines, Iowa	258.02	118.35	139.67	A heated mattress pad, a case for an iPhone 6/6S, 2 packages of Gardetto's mix, and sales tax
02/05/16	Des Moines, Iowa	330.24	22.42	307.82	2 women's swimsuits, 4 pair of women's capris, a package of chunk cheese, a package of tortilla chips, beef jerky, a soft drink, a 3-pack of \$10 Starbucks gift cards, a package of pita chips, a \$100 iTunes gift card, asparagus, a case of Propel water, and sales tax
02/19/16	Des Moines, Iowa	227.57	177.39	50.18	2 packages of tortilla chips, woman's razor cartridges, and sales tax
**	**	(57.20)		(57.20)	**
Total		<u>\$ 6,462.79</u>	<u>2,980.09</u>	<u>3,482.70</u>	

** - Do not have transactions details; however, based on the credit card statements for Kids' Corner's Mastercard, these credits were attributed to Sam's Club. To be conservative, netted the total credit amount against the improper purchases identified.

Exhibit G

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Staples Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Staples				
Date	Amount	Reasonable	Improper	Description of Improper Purchase
01/04/10	\$ 53.45	49.95	3.50	Sales tax
01/04/10	161.68	151.10	10.58	Sales tax
01/09/10	75.19	52.47	22.72	6 artificial potted plants and sales tax
01/18/10	60.27	60.27	-	-
02/08/10	39.00	-	39.00	Late fee
02/11/10	6.46	-	6.46	Finance charge
03/09/10	40.97	40.97	-	-
03/16/10	7.51	-	7.51	Finance charge
03/09/10	145.94	145.94	-	-
04/10/10	39.00	-	39.00	Late fee
04/15/10	10.41	-	10.41	Finance charge
05/10/10	39.00	-	39.00	Late fee
05/16/10	11.36	-	11.36	Finance charge
05/17/10	163.64	152.93	10.71	Sales tax
06/15/10	9.51	-	9.51	Finance charge
06/23/10	64.34	64.34	-	-
07/06/10	109.14	109.14	-	-
07/16/10	2.00	-	2.00	Finance charge
08/17/10	19.99	19.99	-	-
08/17/10	110.98	110.98	-	-
08/17/10	27.67	27.67	-	-
08/23/10	12.99	12.99	-	-
09/16/10	177.71	164.72	12.99	Candy
10/10/10	39.00	-	39.00	Late fee
10/15/10	7.10	-	7.10	Finance charge
01/11/11	67.53	54.54	12.99	Candy
02/10/11	15.00	-	15.00	Late fee
02/13/11	2.00	-	2.00	Finance charge
05/25/11	134.99	-	134.99	Chair
06/07/11	25.00	-	25.00	Refund adjustment
06/07/11	(159.99)	-	(159.99)	Chair

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Staples Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Staples					Description of Improper Purchase
Date	Amount	Reasonable	Improper		
06/20/11	(144.44)	(144.44)	-	-	
06/20/11	243.41	243.41	-	-	
07/19/11	(69.99)	(69.99)	-	-	
08/29/11	178.97	178.97	-	-	
11/17/11	219.97	219.97	-	-	
11/22/11	119.99	119.99	-	-	
11/29/11	119.99	119.99	-	-	
11/29/11	(119.99)	(119.99)	-	-	
12/08/11	61.27	61.27	-	-	
01/24/12	131.54	42.26	89.28		Animal print tote bag and a scientific calculator
01/25/12	17.67	11.98	5.69		Picture frame and chewing gum
03/14/12	69.74	69.74	-	-	
03/10/12	29.00	-	29.00		Late fee
03/16/12	3.34	-	3.34		Finance charge
04/15/12	2.03	-	2.03		Finance charge
08/20/12	65.97	65.97	-	-	
10/25/12	24.98	24.98	-	-	
12/10/12	15.00	-	15.00		Late fee
12/16/12	2.00	-	2.00		Finance charge
02/07/13	76.45	71.45	5.00		Sales tax
02/14/13	54.43	50.87	3.56		Sales tax
03/11/13	64.18	59.98	4.20		Sales tax
03/11/13	4.17	3.90	0.27		Sales tax
05/21/13	242.35	226.49	15.86		Sales tax
07/24/13	44.48	41.57	2.91		Sales tax
07/24/13	230.03	-	230.03		Desk, bookcase, and sales tax
10/16/13	216.08	201.94	14.14		Sales tax
11/19/13	74.89	-	74.89		External hard drive
12/10/13	68.14	68.14	-	-	
12/10/13	40.86	38.19	2.67		Sales tax
12/12/13	(74.89)	(74.89)	-	-	

Exhibit G

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Staples Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Staples					Description of Improper Purchase
Date	Amount	Reasonable	Improper		
01/07/14	93.46	93.46	-	-	
03/06/14	199.98	199.98	-	-	
03/12/14	192.54	179.94	12.60		Sales tax
03/13/14	(199.98)	(199.98)	-	-	
04/28/14	668.98	109.00	559.98		Computer monitors
06/12/14	36.48	34.09	2.39		Sales tax
06/13/14	136.18	127.27	8.91		Sales tax
06/10/14	39.00	-	39.00		Late fee
06/15/14	13.39	-	13.39		Finance charge
06/16/14	20.87	19.50	1.37		Sales tax
07/16/14	2.25	-	2.25		Finance charge
09/17/14	100.01	25.98	74.03		Zebra print tote bag, photo paper, and sales tax
10/08/14	273.49	255.60	17.89		Sales tax
10/08/14	118.38	110.64	7.74		Sales tax
12/10/14	148.98	148.98	-	-	
01/21/15	100.54	100.54	-	-	
03/10/15	186.27	-	186.27		A \$40 Starbucks gift card multi-pack, a \$50 iTunes gift card, a USB hub, a phone charger, an LED light bar, and sales tax
03/12/15	111.99	-	111.99		Keurig hot chocolate and a \$100 iTunes gift card
04/01/15	74.76	74.76	-	-	
04/10/15	39.00	-	39.00		Late fee
04/15/15	6.83	-	6.83		Finance charge
04/24/15	424.91	-	424.91		A streaming media player, a wi-fi router, a 2-year protection plan, 2 \$50 iTunes gift cards, and sales tax
05/15/15	8.78	-	8.78		Finance charge
06/04/15	232.74	10.29	222.45		2 LED light bars, 2 USB cables, a \$100 iTunes gift card, a screen protector for an iPhone 6, a USB home charger, and sales tax
06/15/15	6.28	-	6.28		Finance charge

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Staples Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Staples				
Date	Amount	Reasonable	Improper	Description of Improper Purchase
07/05/15	337.94	12.99	324.95	A \$25 Starbucks gift card, a \$25 iTunes gift card, 2 \$100 iTunes gift cards, a USB cable, a screen protector for an iPad Air, a phone charger, and sales tax
07/14/15	316.75	-	316.75	A case for an iPhone 6, 2 phone chargers, a \$50 Starbucks gift card, 2 \$100 gift cards, and sales tax
07/15/15	31.03	31.03	-	-
07/16/15	119.02	119.02	-	-
07/20/15	252.99	-	252.99	A \$100 iTunes gift card, a \$50 iTunes gift card, 2 \$25 Starbucks gift cards, a screen protector for an iPad Air, and sales tax
08/07/15	715.03	-	715.03	A case for an iPad, a screen protector, a 2-year protection plan a \$40 Starbucks gift card multi-pack, a \$100 iTunes gift card, an iPad Air, and sales tax
09/21/15	451.45	178.29	273.16	A \$50 Starbucks gift card, 2 \$100 iTunes gift cards, makeup remover pads, allergy medication, and sales tax
10/08/15	200.00	-	200.00	A \$200 Nike gift card
10/08/15	73.30	21.98	51.32	A \$50 Starbucks gift card and sales tax
10/08/15	585.49	18.49	567.00	3 \$50 Nike gift cards, 2 \$200 Mastercard gift cards, the Mastercard gift card activation fee, a bottle of water, and sales tax
10/16/15	806.74	-	806.74	3 \$200 Mastercard gift cards, 2 \$100 iTunes gift cards, the Mastercard gift card activation fees, a USB cable, and sales tax
10/16/15	646.59	-	646.59	3 \$200 Mastercard gift cards, the Mastercard gift card activation fees, a USB cable, chewing gum, and sales tax
10/27/15	688.65	-	688.65	3 \$200 Mastercard gift cards, the Mastercard gift card activation fees, 2 USB cables, a USB wall charger, and sales tax

Exhibit G

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Staples Credit Card Purchases
For the Period December 8, 2009 through May 31, 2016

Per Supporting Documentation from Staples				
Date	Amount	Reasonable	Improper	Description of Improper Purchase
11/06/15	1,310.02	46.98	1,263.04	5 \$200 Visa gift cards, 2 \$100 iTunes gift cards, a \$25 Applebee's gift card, the Visa gift card activation fees, and sales tax
11/13/15	185.95	-	185.95	2 \$50 iTunes gift cards, a \$100 Visa gift card, and the Visa gift card activation fee
11/14/15	1,062.70	26.37	1,036.33	5 \$200 Visa gift cards, the Visa gift card activation fees, and sales tax
11/19/15	1,166.69	-	1,166.69	5 \$200 American Express gift cards, 2 \$50 iTunes gift cards, the American Express gift card activation fees, a phone charger, and sales tax
11/28/15	1,456.54	-	1,456.54	6 \$200 Visa gift cards, 4 \$50 iTunes gift cards, the Visa gift card activation fees, a car vent phone mount, and sales tax
12/05/15	63.58	-	63.58	Liquid screen protector, installation fees, and sales tax
12/15/15	1,412.78	28.47	1,384.31	6 \$200 Visa gift cards, 2 \$50 iTunes gift cards, a \$40 Starbucks gift card multi-pack, the Visa gift card activation fees, and sales tax
01/03/16	1,163.91	82.98	1,080.93	5 \$200 Visa gift cards, a \$40 Starbucks gift card multi-pack, the Visa gift card activation fees, and sales tax
02/05/16	352.89	-	352.89	A \$200 Visa gift card, a \$100 Visa gift card, the Visa gift card activation fees, and a case for an iPhone 6
02/09/16	39.00	-	39.00	Late fee
02/19/16	1,209.86	135.11	1,074.75	5 \$200 Visa gift cards, a \$40 Starbucks gift card multi-pack, and the Visa gift card activation fees
04/10/16	39.00	-	39.00	Late fee
04/15/16	24.23	-	24.23	Finance charge
05/10/16	39.00	-	39.00	Late fee
05/16/16	33.05	-	33.05	Finance charge
06/15/16	24.48	-	24.48	Finance charge
Total	<u>\$21,375.23</u>	<u>4,721.51</u>	<u>16,653.72</u>	

**Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner**

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Improper Reimbursement Checks Issued to Kristine Daniel
For the Period December 8, 2009 through May 31, 2016

Per Check Images			
Check Date	Check Number	Memo Line	Check Amount
01/06/10	13307	December 09	\$ 279.34
01/11/10	13313	December	189.92
01/29/10	13407	Travel/mileage/supplies	125.00
02/12/10	13450	Pictures-supplies open house	15.66
03/05/10	13505	Mileage Reimb.	145.23
03/11/10	13561	Mural Supplies/Velcro for room	32.57
03/12/10	13562	Office Supplies	23.88
04/05/10	13601	<i>illegible</i> Supplies	23.26
04/05/10	13602	-	54.36
04/19/10	13627	-	24.66
04/30/10	13642	-	135.46
05/31/10	13693	Mileage	149.49
05/31/10	13694	Daycare supplies-F. <i>illegible</i>	21.28
06/09/10	13700	Hoses, Sprinklers, Food	74.94
06/23/10	13730	Emp Grant/Office Supp/July <i>illegible</i>	1,229.97
06/23/10	13732	Webinar on 6-21-10	160.00
06/26/10	13747	-	173.96
07/02/10	13757	Training meal exp.	13.85
07/12/10	13778	-	62.22
07/23/10	13786	-	93.77
07/31/10	13814	-	210.05
08/11/10	1301	-	26.75
08/17/10	1306	-	18.72
08/20/10	1326	-	69.87
08/24/10	1327	Weighted <i>illegible</i> Chair	160.21
09/02/10	1332	July Mileage	370.59
09/02/10	1333	-	26.62
09/30/10	1378	September Mileage	145.41
10/13/10	1385	-	81.89
11/10/10	1410	-	184.50
11/30/10	1433	<i>illegible</i> Christmas <i>illegible</i>	96.17
12/01/10	1436	-	53.39
12/09/10	1435	-	195.06

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported
-	-	279.34	**
-	-	189.92	**
-	-	125.00	**
-	-	15.66	**
-	-	145.23	**
-	-	32.57	**
-	-	23.88	**
-	-	23.26	**
-	-	54.36	**
-	-	24.66	**
-	-	135.46	**
-	-	149.49	**
-	-	21.28	**
-	-	74.94	**
-	-	1,229.97	**
-	-	160.00	**
-	-	173.96	**
-	-	13.85	**
-	-	62.22	**
-	-	93.77	**
-	-	210.05	**
-	-	26.75	**
-	-	18.72	**
-	-	69.87	**
-	-	160.21	**
-	-	370.59	**
-	-	26.62	**
-	-	145.41	**
-	-	81.89	**
-	-	184.50	**
-	-	96.17	**
-	-	53.39	**
-	-	195.06	**

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Improper Reimbursement Checks Issued to Kristine Daniel
For the Period December 8, 2009 through May 31, 2016

Per Check Images			
Check Date	Check Number	Memo Line	Check Amount
12/13/10	1441	-	23.09
01/14/11	1470	-	223.15
02/04/11	1488	January mileage	175.57
03/03/11	1529	February 2011 mileage	130.35
03/31/11	1552	-	259.47
04/19/11	1564	Laundry detergent	13.98
04/28/11	1565	-	273.39
05/04/11	1567	-	7.88
05/20/11	1583	-	817.48
05/31/11	1600	-	371.58
06/29/11	1621	-	366.25
07/06/11	1622	-	40.41
07/15/11	1648	House, sandbox	350.00
07/20/11	1652	-	56.67
07/26/11	1657	-	256.46
08/30/11	1682	-	71.76
09/30/11	1712	-	444.15
10/01/11	1740	-	225.20
11/17/11	1759	-	217.31
11/18/11	1760	-	123.40
11/22/11	1765	Pamida	402.78
11/22/11	1766	-	413.30
11/22/11	1768	-	19.96
12/02/11	1778	Sams Club	117.66
12/23/11	1801	-	353.63
01/18/12	1837	Sam's Club	141.63
01/30/12	1845	SAMS CLUB-FRUIT	29.28
01/31/12	1847	mileage and food supply	228.88
02/02/12	1870	FOOD SUPPLIES	155.47
03/01/12	1873	Supplies/Mileage Feb 12	194.90
04/02/12	1938	Mileage, Food Supplies	152.54
04/30/12	1972	april 12 mileage	100.46

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported
-	-	23.09	**
-	-	223.15	**
-	-	175.57	**
-	-	130.35	**
-	-	259.47	**
13.98	-	- -	
-	-	273.39	**
7.88	-	- -	
-	-	817.48	**
-	-	371.58	**
-	-	366.25	Mileage
-	-	40.41	**
-	-	350.00	**
56.67	-	- -	
-	-	256.46	Mileage
-	1.13	70.63	Mileage
-	-	444.15	Mileage
-	-	225.20	Mileage^
217.31	-	- -	
84.03	39.37	-	Chewing gum, a bow and arrow set, and sales tax
402.78	-	- -	
-	-	413.30	Mileage
-	19.96	-	Supper at Montana Mike's in Newton, Iowa
117.66	-	- -	
-	15.37	338.26	Mileage
141.63	-	- -	
29.28	-	- -	
-	228.88	-	Mileage^
155.47	-	- -	
-	194.90	-	Mileage^
-	152.54	-	Mileage^
-	100.46	-	Mileage

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Improper Reimbursement Checks Issued to Kristine Daniel
For the Period December 8, 2009 through May 31, 2016

Per Check Images			
Check Date	Check Number	Memo Line	Check Amount
05/31/12	1992	Mileage and supplies	176.52
06/06/12	1993	-	54.59
07/05/12	2028	Mileage May June	143.92
07/31/12	2048	July Mileage	70.52
09/05/12	2082	August Mileage	64.17
09/30/12	2109	mileage sept	89.48
10/31/12	2132	October Mileage 2012	80.36
11/30/12	2149	-	65.40
01/14/13	2172	Rocker for Babyroom	35.00
01/14/13	2173	December Mileage	71.44
02/07/13	2184	-	69.86
02/28/13	2235	mileage feb	88.26
04/02/13	2263	-	91.09
04/29/13	2291	-	92.55
05/13/13	2309	MC would not go thru	143.39
06/04/13	2332	-	88.46
06/24/13	2354	<i>illegible</i> forgot CC	53.77
07/10/13	2377	-	81.82
07/30/13	2397	-	134.61
08/30/13	2439	-	99.68
09/08/13	2436	-	27.00
09/30/13	2486	sept 13	111.49
11/10/13	2539	-	91.03
12/03/13	2557	-	96.31
01/02/14	2577	-	83.51
01/24/14	2601	-	190.26
02/03/14	2615	-	187.40
02/28/14	2635	-	166.90
04/01/14	2665	-	212.64
05/07/14	2698	-	149.84
05/14/14	2702	-	201.30
05/16/14	2707	-	142.81
07/10/14	2741	-	109.42

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported
-	176.52	-	Mileage^
54.59	-	-	-
-	143.92	-	Mileage
-	70.52	-	Mileage
-	64.17	-	Mileage
-	89.48	-	Mileage
-	80.36	-	Mileage
-	-	65.40	**
-	-	35.00	**
-	71.44	-	Mileage
-	-	69.86	**
-	88.26	-	Mileage
-	-	91.09	**
-	-	92.55	**
-	-	143.39	**
-	-	88.46	**
-	-	53.77	**
-	-	81.82	**
-	-	134.61	**
-	-	99.68	**
-	-	27.00	**
-	-	111.49	**
-	-	91.03	**
-	-	96.31	**
-	83.51	-	Mileage
-	-	190.26	**
-	187.40	-	Mileage
-	166.90	-	Mileage
-	212.64	-	Mileage
-	149.84	-	Mileage
-	-	201.30	**
-	-	142.81	**
-	109.42	-	Mileage

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Improper Reimbursement Checks Issued to Kristine Daniel
For the Period December 8, 2009 through May 31, 2016

Per Check Images			
Check Date	Check Number	Memo Line	Check Amount
07/12/14	2726	-	115.67
08/13/14	2763	-	123.09
09/02/14	2782	-	99.34
10/01/14	2807	-	190.88
11/06/14	2817	-	212.65
12/04/14	2842	-	146.46
02/20/15	2898	-	349.61
02/20/15	2899	-	175.06
03/04/15	2930	-	125.22
03/31/15	2937	-	363.43
05/05/15	2967	-	173.92
05/18/15	2975	-	30.00
06/01/15	3001	-	241.67
07/10/15	3017	-	230.68
07/22/15	3037	-	162.00
08/04/15	3044	-	305.76
08/31/15	3054	Sams Club	382.71
08/31/15	3056	August Mileage	331.37
09/30/15	3109	-	274.65
11/03/15	4025	-	240.19
12/10/15	4115	Staff	571.28
01/18/16	4120	-	224.03
02/18/16	4100	-	337.35
03/08/16	4126	-	244.03
04/15/16	4136	-	238.96
			<u>\$ 20,880.90</u>

** - An itemized receipt or invoice could not be located.

^ - The check stub retained with Kids' Corner's records indicated the expense was split between mileage and food supply; however, the supporting documentation was a calculation of mileage only.

Note: Items in italics added by auditor.

Reasonable	Improper	Unsupported	Description of Improper and/or Unsupported
-	115.67	-	Mileage
-	123.09	-	Mileage
-	99.34	-	Mileage
-	190.88	-	Mileage
-	212.65	-	Mileage
-	146.46	-	Mileage
-	-	349.61	Sam's Club**
-	175.06	-	Mileage
-	-	125.22	**
-	363.43	-	Mileage
-	173.92	-	Mileage
-	-	30.00	**
-	241.67	-	Mileage
-	230.68	-	Mileage
-	-	162.00	**
-	305.76	-	Mileage
-	382.71	-	Purchase originally paid for with Kid's Corner Mastercard
-	331.37	-	Mileage
-	274.65	-	Mileage
-	240.19	-	Mileage
-	571.28	-	Mileage
-	-	224.03	**
-	-	337.35	**
-	-	244.03	**
-	-	238.96	**
1,281.28	6,625.80	12,973.82	

Exhibit I

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Undeposited Parent Payments by Month
For the Period December 8, 2009 through May 31, 2016

Per Kids' Corner's Receipt Ledger		Per Kids' Corner's Deposit Slips		Undeposited Collections
Month Total	Amount	Month Total	Amount	
12/31/09	\$ 791.71	12/31/09	\$ 796.71	5.00
01/30/10	1,165.50	01/30/10	1,186.00	20.50
02/28/10	964.82	02/28/10	1,010.07	45.25
03/31/10	1,371.60	03/31/10	1,350.70	(20.90)
04/30/10	1,218.50	04/30/10	1,223.50	5.00
05/31/10	1,696.25	05/31/10	1,696.25	-
06/30/10	1,659.10	06/30/10	1,659.10	-
07/31/10	1,751.95	07/31/10	1,751.95	-
08/31/10	1,201.09	08/31/10	1,221.09	20.00
09/30/10	2,208.10	09/30/10	2,248.10	40.00
10/31/10	1,220.92	10/31/10	1,310.92	90.00
11/30/10	1,551.25	11/30/10	1,606.25	55.00
12/31/10	1,289.68	12/31/10	1,289.68	-
01/30/11	2,172.50	01/30/11	2,172.50	-
02/28/11	559.21	02/28/11	534.20	(25.01)
03/31/11	2,088.55	03/31/11	2,118.55	30.00
04/30/11	1,182.90	04/30/11	1,222.90	40.00
05/31/11	2,465.44	05/31/11	2,465.44	-
06/30/11	1,484.20	06/30/11	1,584.20	100.00
07/31/11	986.30	07/31/11	986.30	-
08/31/11	557.60	08/31/11	557.60	-
09/30/11	1,088.50	09/30/11	1,172.25	83.75
10/31/11	1,475.58	10/31/11	1,525.58	50.00
11/30/11	1,520.00	11/30/11	1,526.00	6.00
12/31/11	1,106.65	12/31/11	1,086.65	(20.00)
01/30/12	363.00	01/30/12	373.00	10.00
02/28/12	1,021.00	02/28/12	671.00	(350.00)
03/31/12	983.00	03/31/12	583.00	(400.00)
04/30/12	1,995.00	04/30/12	1,700.00	(295.00)

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Undeposited Parent Payments by Month
For the Period December 8, 2009 through May 31, 2016

Per Kids' Corner's Receipt Ledger		Per Kids' Corner's Deposit Slips		Undeposited Collections
Month Total	Amount	Month Total	Amount	
05/31/12	733.00	05/31/12	733.00	-
06/30/12	1,721.21	06/30/12	1,727.21	6.00
07/31/12	2,440.00	07/31/12	1,555.00	(885.00)
08/31/12	2,540.35	08/31/12	1,593.35	(947.00)
09/30/12	2,169.80	09/30/12	1,570.30	(599.50)
10/31/12	1,485.00	10/31/12	580.00	(905.00)
11/30/12	2,117.60	11/30/12	1,715.50	(402.10)
12/31/12	1,344.50	12/31/12	1,344.50	-
01/30/13	1,863.78	01/30/13	1,613.78	(250.00)
02/02/13	2,482.42	02/02/13	1,802.42	(680.00)
03/31/13	3,396.86	03/31/13	2,781.81	(615.05)
04/30/13	4,027.50	04/30/13	2,961.84	(1,065.66)
05/31/13	4,911.33	05/31/13	3,342.00	(1,569.33)
06/30/13	2,080.59	06/30/13	441.30	(1,639.29)
07/31/13	3,289.00	07/31/13	1,115.00	(2,174.00)
08/31/13	2,339.00	08/31/13	1,126.00	(1,213.00)
09/30/13	3,603.00	09/30/13	1,028.00	(2,575.00)
10/31/13	2,277.01	10/31/13	2,177.01	(100.00)
11/30/13	2,037.69	11/30/13	1,547.69	(490.00)
12/31/13	3,309.10	12/31/13	584.40	(2,724.70)
01/30/14	3,463.05	01/30/14	1,092.05	(2,371.00)
02/28/14	6,485.92	02/28/14	1,428.26	(5,057.66)
03/31/14	4,201.34	03/31/14	2,072.79	(2,128.55)
04/30/14	3,172.75	04/30/14	492.17	(2,680.58)
05/31/14	2,868.78	05/31/14	2,585.28	(283.50)
06/30/14	2,525.31	06/30/14	2,225.31	(300.00)
07/31/14	2,493.04	07/31/14	1,149.42	(1,343.62)
08/31/14	2,669.25	08/31/14	865.25	(1,804.00)
09/30/14	3,057.25	09/30/14	1,360.05	(1,697.20)

Exhibit I

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Undeposited Parent Payments by Month
For the Period December 8, 2009 through May 31, 2016


Per Kids' Corner's Receipt Ledger		Per Kids' Corner's Deposit Slips		Undeposited Collections
Month Total	Amount	Month Total	Amount	
10/31/14	2,994.26	10/31/14	760.00	(2,234.26)
11/30/14	3,037.37	11/30/14	695.00	(2,342.37)
12/31/14	3,024.91	12/31/14	1,977.28	(1,047.63)
01/30/15	3,371.00	01/30/15	2,382.00	(989.00)
02/28/15	4,984.53	02/28/15	3,102.53	(1,882.00)
03/31/15	3,896.00	03/31/15	3,006.00	(890.00)
04/30/15	3,446.63	04/30/15	1,261.63	(2,185.00)
05/31/15	2,723.00	05/31/15	1,903.00	(820.00)
06/30/15	2,379.03	06/30/15	1,218.03	(1,161.00)
07/31/15	1,825.00	07/31/15	845.00	(980.00)
08/31/15	770.05	08/31/15	396.05	(374.00)
09/30/15	1,040.00	09/30/15	40.00	(1,000.00)
10/31/15	2,165.00	10/31/15	280.00	(1,885.00)
11/30/15	1,852.00	11/30/15	290.00	(1,562.00)
12/31/15	1,100.85	12/31/15	900.85	(200.00)
01/30/16	2,369.00	01/30/16	170.00	(2,199.00)
02/28/16	3,627.81	02/28/16	1,000.00	(2,627.81)
03/31/16	2,466.70	03/31/16	1,886.70	(580.00)
04/30/16	2,494.07	04/30/16	820.00	(1,674.07)
05/31/16	260.00	05/31/16	260.00	-
	<u>\$ 170,072.54</u>		<u>\$ 106,434.25</u>	<u>(63,638.29)</u>

Report on Special Investigation of the
Tama County Day Care, Inc dba Kids' Corner

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Manager
Alex W. Case, Staff Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendix

Example of Manipulated Daily Receipt Register and Corresponding Supporting Documentation

[illegible]

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Example of Manipulated Daily Receipt Register and Corresponding Supporting Documentation

[illegible]

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Example of Manipulated Daily Receipt Register and
Corresponding Supporting Documentation

207B
739

DATE 4-25-13

TAMA COUNTY DAY CARE, INC.
DBA KID'S CORNER
403 West Commercial Street
Toledo, IA 52342

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL. CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

	DOLLARS	CENTS
CURRENCY		
COIN		
1 CHECKS (LIST SEPARATELY)	868	75
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
TOTAL FROM OTHER SIDE		
← PLEASE RE-ENTER TOTAL HERE	TOTAL	868 75

643 B 009

561898

Appendix 1

Report on Special Investigation of the Tama County Day Care, Inc. dba Kids' Corner

Example of Manipulated Daily Receipt Register and Corresponding Supporting Documentation

DEPOSIT TICKET 2078
739

DATE 4-25-13

TAMA COUNTY DAY CARE, INC.
DBA KID'S CORNER
403 West Commercial Street
Toledo, IA 52342

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL. CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

	DOLLARS	CENTS
CURRENCY	160	00
COIN		
CHECKS (LIST SEPARATELY)		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
TOTAL FROM OTHER SIDE		
← PLEASE RE-ENTER TOTAL HERE	TOTAL	160.00

643 811 009

100.00

Report on Special Investigation of the
Tama County Day Care, Inc. dba Kids' Corner

Example of Manipulated Daily Receipt Register and
Corresponding Supporting Documentation

State Bank of Toledo
Phone 641-484-2980

03/01/2013 2:49 PM
Account XXXXXX6438
DDA Deposit 101.50

Processed Next Business Day

Thank you for banking with
the State Bank of Toledo

www.banktoledo.com

State Bank of Toledo
Phone 641-484-2980

04/25/2013 8:14 AM
Account XXXXXX6438
DDA Deposit 868.75

Thank you for banking with
the State Bank of Toledo

www.banktoledo.com

Appendix 1

Report on Special Investigation of the Tama County Day Care, Inc. dba Kids' Corner

Example of Manipulated Daily Receipt Register and Corresponding Supporting Documentation

ACCOUNT: 6438 PAGE: 1
DOCUMENTS: 63 04/30/2013

M

TAMA COUNTY DAY CARE INC
403 W COMMERCIAL
TOLEDO IA 52342

=====

REGULAR CHECKING ACCOUNT 6438

=====

DOCUMENTS-DEBITS: 30	CREDITS: 33	LAST STATEMENT 03/29/13	15,518.68
MINIMUM BALANCE	5,907.61	43 CREDITS	40,910.40
AVG AVAILABLE BALANCE	13,001.19	37 DEBITS	33,327.64
AVERAGE BALANCE	13,001.19	THIS STATEMENT 04/30/13	23,101.44

- - - - - DEPOSITS - - - - -			
REF #	DATE	AMOUNT	REF #
04/02	1,031.10	04/10	785.90
04/04	2.50	04/11	40.00
04/04	410.00	04/11	74.08
04/04	630.30	04/11	509.01
04/04	966.86	04/11	686.86
04/05	40.00	04/11	1,025.45
04/05	398.62	04/15	332.00
04/08	27.00	04/15	997.50
04/08	237.15	04/17	178.50
04/09	810.38	04/17	2,077.97
04/10	110.34	04/19	265.61
		04/19	652.24
		04/19	1,205.94
		04/22	200.00
		04/22	1,003.26
		04/23	140.00
		04/23	1,594.67
		04/25	868.75
		04/26	379.98
		04/29	1,153.61
		04/30	212.70
		04/30	555.00

- - - - - OTHER CREDITS - - - - -			
DESCRIPTION	DATE	AMOUNT	
ST OF IA-E.F.T. E.F.T. XXXXX1143	04/05	1,738.02	
ST OF IA-E.F.T. E.F.T. XXXXX1143	04/10	3,988.80	
PAYPAL TRANSFER 465J26XPQPEV4	04/12	193.90	
ST OF IA-E.F.T. E.F.T. XXXXX1143	04/17	73.86	
ST OF IA-E.F.T. E.F.T. XXXXX1143	04/19	2,609.30	
ST OF IA-E.F.T. E.F.T. XXXXX1143	04/22	483.38	
ST OF IA-E.F.T. E.F.T. XXXXX1143	04/23	3,069.31	
ST OF IA-E.F.T. E.F.T. XXXXX1143	04/23	4,336.91	
ST OF IA-E.F.T. E.F.T. XXXXX1143	04/24	162.16	
ST OF IA-E.F.T. E.F.T. XXXXX1143	04/26	4,651.48	

* * * C O N T I N U E D * * *