

*This opinion is nonprecedential except as provided by
Minn. R. Civ. App. P. 136.01, subd. 1(c).*

**STATE OF MINNESOTA
IN COURT OF APPEALS
A24-1626**

State of Minnesota,
Respondent,

vs.

Amanda Jean Smith,
Appellant.

**Filed July 14, 2025
Affirmed
Ross, Judge**

Chippewa County District Court
File No. 12-CR-22-242

Keith Ellison, Attorney General, St. Paul, Minnesota; and

Matthew Haugen, Chippewa County Attorney, Christopher Reisdorfer, Assistant County Attorney, Montevideo, Minnesota (for respondent)

Cathryn Middlebrook, Chief Appellate Public Defender, John Patrick Monnens, Assistant Public Defender, St. Paul, Minnesota (for appellant)

Considered and decided by Ross, Presiding Judge; Connolly, Judge; and Wheelock, Judge.

NONPRECEDENTIAL OPINION

ROSS, Judge

The district court ordered Amanda Smith to pay \$118,651 in restitution after the state accused her of stealing more than \$90,000 from her former employer and she pleaded guilty to two felony theft counts. Smith argues on appeal that the district court erroneously

ordered her to pay for losses her victim incurred before the date of the crimes she was convicted of. Because Smith failed to challenge restitution on that ground in the district court, she forfeited the challenge and we affirm.

FACTS

According to the state's criminal complaint, a Montevideo company employed Amanda Smith from November 2015 until her discharge in April 2021 for using a company credit card to purchase automotive items shipped to her home. The company investigated and discovered that Smith had made other improper transactions, which she had taken pains to conceal. The state charged Smith with three felony theft and fraud counts specifically ranging from "on or about July 2016 through April 2021."

Smith agreed to plead guilty to two amended felony theft counts sentenced as separate behavioral incidents. She pleaded guilty to the conduct alleged in the first count, admitting that she stole property from "on or about January 1st, 2020, through May 24th, 2021," and to the second count, admitting that she diverted corporate funds to herself "between January 1st, 2020, and May 24, 2021." Smith acknowledged that "the timing of [the thefts in count one] date back to October of 2018" and "then continued on for a period of about a year."

The district court accepted Smith's guilty pleas based in part on those admissions. It convicted her of felony theft of between \$1,000 and \$5,000 and felony theft of corporate property of over \$35,000 and ordered her to pay restitution as part of her sentence. The state sought \$159,017, an amount that Smith challenged after requesting a hearing.

The district court held a restitution hearing. At that hearing the state relied on a demonstrative exhibit outlining the employer's claimed restitution items and categorized Smith's hundreds of alleged thefts by date and by the various retail, social media, and electronic-services vendors to whom Smith directed the unauthorized expenditures. The exhibit dates the transactions from 2016 through 2022. Smith "agree[d] she owes restitution" for payments to certain vendors on the list. Smith's employer testified, connecting the company's claimed restitution amounts to Smith's conduct. Smith also testified, claiming that many of the requested items were proper work expenses and asserting that she could not afford to pay the requested amount. Smith's closing brief reaffirmed that she had admitted to only some of the allegations but argued that many of the claimed transactions had innocent explanations or lacked foundation.

The district court granted some but not all of the state's restitution request, ordering Smith to pay \$102,166 for the transactions and \$16,485 for investigation fees, for a total restitution order of \$118,651.

This appeal follows.

DECISION

Smith contests her restitution obligation. A district court has discretion to order restitution, but we review *de novo* whether a district court has statutory authority to order a specified item. *See State v. Ramsay*, 789 N.W.2d 513, 517 (Minn. App. 2010). Smith argues that the district court erroneously ordered her to pay restitution for items she allegedly stole before the periods of the offenses to which she pleaded guilty, which began in January 2020. The argument has facial merit. The district court may order restitution

only for injuries that are “directly caused by, or follow naturally as a consequence of, the defendant’s crime,” *State v. Boettcher*, 931 N.W.2d 376, 381 (Minn. 2019), and this excludes funds or items allegedly stolen before the period during which the defendant’s crimes of conviction occurred.

But Smith’s argument has a fatal defect: she raises it for the first time on appeal. We rarely decide issues that were not first raised in the district court. *Roby v. State*, 547 N.W.2d 354, 357 (Minn. 1996). And the *Roby* rule applies to restitution issues. *State v. Johnson*, 851 N.W.2d 60, 64 (Minn. 2014); see *In re Welfare of I.N.A.*, 902 N.W.2d 635, 639 (Minn. App. 2017) (acknowledging that a defendant’s challenge to the district court’s statutory authority to order restitution was not properly preserved), *rev. denied* (Minn. Nov. 28, 2017). Smith generally argued in the district court that her crimes did not “directly cause” certain losses claimed, but she never argued that restitution could not apply to thefts that occurred before 2020. Compounding her failure to make the temporal argument in the district court, she expressly conceded that the district court could enter restitution for some pre-2020 losses. She attached a spreadsheet to her closing brief detailing restitution amounts that she agreed to pay, including transactions for items purchased as early as November 2016. Smith’s failure to raise her current argument to the district court forfeited the sole issue she raises here.

Affirmed.