

Arizona Supreme Court
Administrative Office of the Courts



Fiduciary Certification

Compliance Audit

Alese Barkas



Supreme Court

STATE OF ARIZONA
ADMINISTRATIVE OFFICE OF THE COURTS

Rebecca White Berch
Chief Justice

David K. Byers
Administrative Director
of the Courts

August 26, 2011

Alise Barkas
PO BOX 38581
Phoenix, AZ. 85046

RE: Fiduciary Compliance Audit

Dear Ms. Barkas:

Enclosed is your final compliance audit report and your corrective action plan.

Thank you for your cooperation and assistance during the compliance audit process. To the extent the fiduciary audit process will assist the court to ensure the safety, health and welfare of individuals and estates entrusted by the court to your management, we have benefited from our audit of your court appointments. I hope you and your clients will equally benefit.

A corrective action plan is enclosed. Pursuant to Arizona Code of Judicial Administration § 7-201(D)(2)(b)(4)(e), you are required to comply with this plan.

If you have any questions, please contact Lori Braddock (602) 452-3277.

Sincerely,

A handwritten signature in cursive script that reads "Nancy Swetnam".

Nancy Swetnam, Director
Certification and Licensing Division

Enclosures

c. Honorable Rose Mroz, Probate Presiding Judge, Superior Court in Maricopa County
Michael K. Jeanes, Clerk of the Court, Superior Court in Maricopa County

TABLE OF CONTENTS

Alese Barkas

	Section Number
EXECUTIVE SUMMARY	1
FINAL REPORT	2
Objective	
Methodology	
Scope	
Findings	
APPENDICES	3
Auditee's Response	
CORRECTIVE ACTION SPREADSHEET	4

Disclaimer

This final report represents the information and conditions encountered at the point in time of the audit and does not purport to represent conditions prior to or subsequent to the performed audit. The information presented does not represent an endorsement or denunciation of the audited fiduciary or business.

After this report is distributed to the audited fiduciary, presiding judge of the county and, if a public fiduciary, the county supervisors, it becomes public record.

EXECUTIVE SUMMARY

Executive Summary

Alese Barkas

Compliance Audit Report

The Arizona Supreme Court, Fiduciary Licensure Program conducted a compliance audit of Alese Barkas, (“Ms. Barkas”), pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of March 3, 2011 through March 15, 2011 the Compliance Unit audited the fiduciary activities of Alese Barkas. The following is a summary of the audit findings.

Finding # 1 – Late Filings

Statutorily required reports were submitted to the court after the due date.

Ms. Barkas did not agree or disagree.

Finding # 2 – Annual Report of Guardian

Ms. Barkas did not include all the components of an Annual Report of Guardian required in the Arizona Revised Statute.

Ms. Barkas did not agree or disagree.

Finding # 3 – Inventory

Ms. Barkas did not list in reasonable detail and indicate the market value of client’s estates as of the date of appointment for each item to be listed on an inventory.

Ms. Barkas did not agree or disagree.

Finding # 4 – Documentation

Ms. Barkas did not keep suitable records of the administration of client cases and exhibit those records upon request.

Ms. Barkas did not agree or disagree.

Executive Summary

Finding # 5 – Pictorial Record of Assets

Ms. Barkas did not pictorial represent a client's estate.

Ms. Barkas did not agree or disagree.

Finding # 6 – Diligence

Ms. Barkas was not exercising extreme care and diligence when making medical and financial decisions on behalf of a client.

Ms. Barkas did not agree or disagree.

Finding # 7 – Marshalling and Securing Assets

The fiduciary did not marshal and secure the property and income of the client as soon as possible and a few times they were not marshaled at all.

Ms. Barkas does not agree or disagree.

Finding # 8 – Supplemental Inventory

Information on property subsequently discovered and not included in an original inventory and appraisal was not provided to the court in a supplemental inventory.

Ms. Barkas did not agree or disagree.

Finding # 9 – Accuracy

Required court reports were inaccurately prepared and/or documented.

Ms. Barkas did not agree or disagree.

Finding # 10 – Prudent Person

Ms. Barkas did not agree or disagree.

Executive Summary

Finding # 11 – Certification Number

Ms. Barkas submitted documents to the Superior Court in Maricopa County without the fiduciary's certification number.

Ms. Barkas did not agree or disagree.

Finding # 12 – Conflict of Interest or the Appearance of Self-Dealing

A fiduciary must avoid self-dealing or the appearance of a conflict of interest. Ms. Barkas conducted business giving the appearance of a conflict of interest.

Ms. Barkas did not agree or disagree.

FINAL REPORT

ALESE BARKAS, # 20275
Compliance Audit Report

Objective

The compliance audit of Alese Barkas was conducted pursuant to the Fiduciary Program's responsibilities as set forth in A.R.S. § 14-5651, Arizona Supreme Court Administrative Order No. 2003-31 the Arizona Code of Judicial Administration ("ACJA") § 7-201: General Requirements and § 7-202: Fiduciaries,¹ and the Arizona Rules of Probate Procedure (Ariz. R. Prob. Pro.)

The objective of the compliance audit was to determine compliance with applicable statutes, Arizona Supreme Court orders and rules and ACJA § 7-201 and § 7-202.

Methodology

In preparation for the compliance audit, preliminary survey questions were requested and responded to by Alese Barkas. The responses were reviewed and compiled to assist in the development of case file samples. In addition, information was requested from the Superior Court in Maricopa County to verify court appointment information.

In order to test for compliance, the program has developed and currently utilizes a set of fiduciary compliance attributes consisting of Arizona statutes, Arizona Supreme Court Rules of Probate Procedure and ACJA §§ 7-201 and 7-202. Compliance with these requirements was tested by staff interviews, observation and reviewing samples of client case files.

A stratified sampling approach was used. The selected samples of court appointed client case files were designed to provide conclusions about the accuracy, validity and timeliness of transactions, internal controls and compliance with the fiduciary attributes utilizing a cross-section of samples of court appointment types. Client case files were selected by type of appointment, length of appointment, type of required client protection and initiation or termination of appointment during the review time frame.

Beginning March 3, 2011 and prior to beginning the onsite fieldwork, the auditors reviewed the selected client court files from the Superior Court in Maricopa County and conducted an internal controls interview with Alese Barkas.

¹ Arizona Codes of Judicial Administration § 7-201 and § 7-202 effective January 1, 2007.

ALESE BARKAS, # 20275
Compliance Audit Report

	<p>During the period of March 3, 2011 through March 15, 2011 staff from the Compliance Unit of the Certification and Licensing Division of the Administrative Office of the Courts, Arizona Supreme Court, conducted the onsite compliance portion of the audit of Alese Barkas. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included the fiduciary activities of Alese Barkas. An Exit Interview was conducted April 8, 2011.</p> <p>Alese Barkas was the court appointed fiduciary on 3 guardian, 3 conservator, 1 combination guardian/conservator, and 1 personal representative case as of February 25, 2011. Also as of February 25, 2011 Alese Barkas had approximately \$3,050,294.77 in court-appointed client assets under management, at the time the audit was conducted.</p> <p><i>Scope</i></p> <p>The compliance audit team reviewed a selected stratified sample of five (5) client case files of court appointments and terminations, focusing on the internal controls, processes, timeliness, accuracy, statutory and ACJA requirements of client case administration.</p> <p><i>Summary</i></p> <p>Alese Barkas and her husband extended professional courtesies and cooperation to the audit team during the course of the audit.</p> <p>The compliance audit found non-compliance in twelve (12) areas. The non-compliance was found in the areas of documentation, late filings, conflict of interest or self-dealing, marshalling, securing assets and fiduciary responsibilities. These findings are discussed as follows:</p>
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ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 1</i></p> <p><u>Late Filings</u></p> <p><i>ARS § 14-5418(A),</i></p> <p><i>Arizona Code of Judicial Administration</i> <i>§ 7-202 (J)(2)(e)</i></p> <p><i>Requirement</i></p>	<p>A licensed fiduciary must ensure any document filed with the superior court is timely.</p> <p>A. Late Inventory and Appraisement – Clients # 1 & 3 B. Late Accounting – Clients # 2 & 3</p> <p>Ms. Barkas must submit the inventory and appraisement, annual accountings, guardianship reports, and/or proof of restriction on or before the statutorily required due date or court ordered due date for each client.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR’S NOTE: Auditee did not agree or disagree with the audit findings.</p> <p><i>“Finding #1) – Late Filings - Even though all our filings are in and correct, our record in the area of timeliness of filings can always stand to be improved, and we are committed to staying in constant communication with our attorneys and through them, the Court. Our delays often represent needed information or confirmation of information from agencies such as financial/investment institutions, etc.</i></p> <p><i>Having said that, we understand the need to comply with all filing deadlines. We have instituted a new tickler and calendaring system to ensure that all filings are timely and we have notified our attorneys that they must file documents on time or, in the rare times that will not be possible, to file motions to extend.</i></p> <p><i>Inventories:</i></p> <p><i>Client #1 – In the future Inventories will be filed on time and as the worth of collections and other valuables in the estate are assessed supplemental Inventories will be filed at that time. In this case the client’s condominium was filled with antique and vintage toys, a gun collection, gold and jewelry. Additional time was required to unpack and assess the contents.”</i></p> <p>AUDITOR’S NOTE: FINDING STANDS</p>

ALESE BARKAS, # 20275
Compliance Audit Report

Corrective Action

For the next two years, the fiduciary will provide to the auditor an updated version of the enclosed client form. This updated client form will be due quarterly. The due dates are specified on the enclosed corrective action plan.

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 2</i></p> <p><u>Annual Report of Guardian</u></p> <p>ARS § 14-5315 (C)</p> <p><i>Requirement</i></p>	<p>By Arizona statute a fiduciary must include all nine required pieces of information for a complete Annual Guardian Report.</p> <p>C. The required physician statement was not found in file – Client # 2</p> <p>D. Annual Report of Guardian was not filed until June 2002 – Client # 2</p> <p>E. Within the Annual Report of Guardian the mandatory component of the physician’s address is missing – Clients # 2 & 5</p> <p>The Annual Guardian Report filed by Ms. Barkas must include the nine required components outlined in Arizona Revised Statutes.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR’S NOTE: Auditee did not agree or disagree with the audit findings.</p> <p><i>“Finding #2) Guardianship Reports –</i></p> <p><i>Client #2 – The first Guardianship report that was filed in this case was late but since then the Guardianship Reports have been filed with the Annual Accounts. Although fiduciary has talked with the doctor on the phone several times over the last few years, and attempted to obtain a written statement from the doctor, he (and/or his office) has not responded to date. (Please see attached letter.)</i></p> <p><i>Clients #2, & #5 – These corrections have been made and amended Guardian Reports have been filed. Fiduciary has instituted policy to ensure that doctors’ addresses are noted.”</i></p> <p>AUDITOR’S NOTE: FINDING STANDS</p>

ALESE BARKAS, # 20275
Compliance Audit Report

Corrective Action

For the next two years the Fiduciary shall provide conformed copies of all Guardian Reports and Amended Guardian reports to the auditor by the due dates specified on the corrective action plan.

In addition, the Fiduciary needs to supply the auditor with conformed copies of the amended Guardian Reports said to have been filed in the auditee's response regarding client's #2 & 5. The due date for submission of the copies is specified in the enclosed corrective action plan.

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 3</i></p> <p><u>Inventory</u></p> <p>ARS § 14-5418 (A) ARS § 14-3706(A)</p>	<p>By Arizona statute a fiduciary must list with reasonable detail and indicate the fair market value of the estate as of the date of death or as of the date of appointment of each item listed.</p> <p>F. Values are not listed as date of death – Client # 1 G. Values are not listed as of the date of appointment – Clients # 2, 3, & 4 H. Personal property is not listed in detail, appraised or valued on court documents – Clients # 3 & 4 I. All assets are not recorded in the inventory – Clients # 1, 2, 3, & 4</p>
<p><i>Requirement</i></p>	<p>Ms. Barkas must list all tangible belongings of client(s) on a detailed inventory even if it is of nominal value. All belongings are defined as: any tangible possession be it personal property, liquid or non-liquid asset, land, monies, etc. The purpose is to avoid giving erroneous or misleading information to the court and/or interested parties as well as protection for the client, client's family and the fiduciary.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR'S NOTE: Auditee did not agree or disagree with the audit findings.</p> <p><i>“Finding #3) Inventory Values –</i></p> <p><i>Client #1 – Fiduciary did not receive referral on this case until months after the client’s death, and estate values had changed (the housing slump had started) by then. Consequently, it was reasonable to also list the date that the values were determined, and this was done to avoid misconceptions as to the true value of declining assets. Valuations on the various collection required special appointments and/or taking the collections to outside valuers as explained above.</i></p> <p><i>Clients – Client #2, 3, & 4 – Date of Appointment – Lack of accurate information about the correct value of the Inventories at the time of drafting and filing same. In the interest of not incurring further administrative costs for the clients’ estates, in the conservatorship cases the changes were submitted as</i></p>

ALESE BARKAS, # 20275
Compliance Audit Report

“Adjustments” to Inventory for Personal Property in the following accounts.

In the case of Client #4, to whom access was a recurrent problem because of her memory, an effort was made not to upset her, and her fragile independent functioning, in any way and thus fiduciary did not subject her to any more than a visual inventory of possessions in the client’s house which only demonstrated average intrinsic value without collections of any type on display on multiple home visits. Numerica Federal Credit Union was uncooperative with both the fiduciary and her attorney, and the client could not remember the whereabouts of her recent bank statements or financial records, thus affecting determination of the value of the client’s Inventory. Should fiduciary run into similar problems in the future, a petition for instructions will be filed with the court to obtain approval to dispense with more detailed inventories.

Clients – 3, & 4 – Personal Property – In both cases, a visual inspection, which has been acceptable in the past, has not shown anything of intrinsic value, other than normal household possessions and furniture. In A’s case, a value for furniture is included in the current Inventory. Fiduciary has instituted policies to document personal property by means of photographs or videotaping.

Clients #1, #2, #3, #4 – Not all assets are listed All of Client #2 are listed. A supplemental inventory was filed for Client #1 on 5/18/11. Now Client #3 has a nominal Personal Property listing.”

AUDITOR’S NOTE: FINDING STANDS

Corrective Action

Auditee will submit a conformed copy of the Inventory and Appraisal, Amended Inventory, and the first Annual Accounting for each client that the fiduciary has been appointed. Where Inventory and Appraisal did not previously list assets in detail, provide an updated detailed list of all client assets at the time of appointment as well as the current asset values.

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 4</i></p> <p><u>Documentation</u></p> <p>ARS § 14-5418(B)</p> <p><i>Requirement</i></p>	<p>By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request.</p> <p>J. Fiduciary was unable to exhibit documentation of the administration of cases upon request – Clients # 1, 2, 3, 4 & 5</p> <p>K. Documentation of staffing, medical care, or social history was not found in the clients’ files – Clients # 3, 4, & 5</p> <p>Ms. Barkas must develop a systematic process for marshalling, securing and documenting the administration of a client’s estate and/or care to include all assets, transactions, activities and decision-making for each court appointed client.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR’S NOTE: Auditee did not agree or disagree with the audit findings.</p> <p><i>“Finding #4) Suitable records – Auditor contends that the fiduciary was unable to document the administration of cases for all the audited cases, nor document the staffing, medical care, or social history for clients #3, 4, and 5. Fiduciary disputes this contention. Copies of all pleadings filed in the cases were in each of the respective client files. The fiduciary has now enrolled in ECR and has downloaded all of the pleadings in the client files on separate disks. Further, with regard to documenting the staffing, medical or social history of the client, fiduciary has provided descriptive narratives in the billing statements which document the actions taken by the fiduciary on behalf of the clients.”</i></p> <p>AUDITOR’S NOTE: FINDING STANDS</p>
<p><i>Corrective Action</i></p>	<p>Fiduciary will investigate and report on software to be obtained to document case administration and care.</p>

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 5</i></p> <p><u>Pictorial Record of Assets</u></p> <p><i>Arizona Code of Judicial Administration § 7-202 (J)(4)(b)</i></p> <p><i>Requirement</i></p>	<p>A pictorial record of assets must be maintained.</p> <p>L. There is no pictorial representation of ward’s belongings – Clients # 1 & 4</p> <p>Ms. Barkas must maintain a pictorial record of all clients’ real and personal property.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR’S NOTE: Auditee did not agree or disagree with the audit findings.</p> <p><i>“Finding #5 Pictorial Record –</i></p> <p><i>In Client #1’s case there is a pictorial record of his belonging’s and the auditor saw it on fiduciary’s computer.</i></p> <p>AUDITOR’S NOTE: EXAMPLE OF CLIENT #1 DISMISSED.</p> <p><i>In Client #4’s case as has been previously explained, in light of the client’s condition and privacy concerns, fiduciary did not feel that taking pictures in the client’s house was appropriate. In the future, fiduciary will ask for court’s instructions if inventorying personal property appears to be detrimental to client’s health or well-being.”</i></p> <p>AUDITOR’S NOTE: FINDING STANDS</p>
<p><i>Corrective Action</i></p>	<p>Auditee must maintain a pictorial record of all clients’ real and personal property. For two years the auditee will submit to the auditor copies of any newly appointed Conservatorship’s pictorial representation of real and personal property.</p>

ALESE BARKAS, # 20275
Compliance Audit Report

<i>Auditee's Response</i>	<p>AUDITOR'S NOTE: Auditee did not agree or disagree with the audit findings.</p> <p><i>"Finding #6 Diligence –</i></p> <p><i>Account Titles – The fiduciary has informed bank personnel that the court-preferred format for titling client accounts is "The Estate of 'X', by Fiduciary, 'Title'". However, the institutions do not always comply. Later corrections must be and have been made. The fiduciary will continue to monitor these situations.</i></p> <p><i>Class A mutual funds rebate – the possibility of a rebate was overlooked by fiduciary and will be researched.</i></p> <p><i>Status of Home Equity loan – Client #4 – the loan has been kept current and thus the client's property has been protected. However, the status of the loan itself is somewhere between Wachovia who originated the loan for the client before the fiduciary was appointed, and Wells Fargo which now owns Wachovia and was supposed to merge their records by 3/2010 but that has only been partially accomplished to date. The client has since died and all information regarding the loan will be given to her brother upon his appointment as her Personal Representative.</i></p> <p><i>\$12.50 charge – Client #4 – Electronic deposit cannot be completed without Montana State Pension cooperation. The fiduciary has written to Montana about the pension and has thus far still had not communication from them. (Please see enclosed letter.) Client has died thus ending her pension.</i></p> <p><i>Deposit 8/3/10 – The Court should be assured that the money remained in the client's accounts at all times. On 7/22/10, Numerica Credit Union finally closed the client's accounts there and transferred the funds <u>directly</u> to Arizona Bank and Trust where the funds were deposited and restricted on 8/3/10. This was explained in a footnote on the First Account. (Please see enclosed.)</i></p> <p><i>Internet Connection – Client #4 – The fiduciary discussed the Internet connection with the client and was told that although she did not use it much, she wanted to maintain it. Since the cost was small, the fiduciary did not have it disconnected anyway just in</i></p>

ALESE BARKAS, # 20275
Compliance Audit Report

	<p><i>case the client did use it.</i></p> <p><i>Discovery – Client #4 – Insurance policies were maintained. This client has since died and the brother has petitioned to be appointed Personal Representative. The hearing was scheduled 5/16/11. In the future fiduciary will obtain copies of all known insurance policies and review these for appropriateness of coverage.</i></p> <p><i>Montana state pension – Client #4 – The Montana state pension has never communicated with this fiduciary. We have instituted a policy of turning issues of non-responsive persons or entities to counsel, and possibly the Court, to get an appropriate response from these agencies.</i></p> <p><i>Client #3 – Double billing – There were no double billings. There just happened to be two bills with the same amount. The first bill covered the period 4/24/08-5/1/08, and the second covered the period 5/6/08-5/22/08.</i></p> <p><i>Timely payments – Client payments are generally made on time. Releases of funds may occasionally delay payments but this has rarely cost our clients any extra and when it does, we pay the penalties ourselves. Having said that, fiduciary has instituted policies to make sure all payments are timely made.</i></p> <p><i>Client #2 – Double Billings – Fiduciary mistakenly made one duplicate payment. The mistake was discovered, the check was returned to fiduciary, and voided. (please see enclosed copy.”</i></p> <hr/> <p style="text-align: center;">AUDITOR’S NOTE: FINDING STANDS</p> <hr/>
<p><i>Corrective Action</i></p>	<p>The Fiduciary shall submit conformed copies of the final Accounting to the auditor for clients’ #1 & 4 by the due date specified on the corrective action plan.</p> <p>The fiduciary will submit conformed copies of the next accountings due for clients’ # 2 & 3 to the auditors as specified in the corrective action plan.</p> <p>Provide the auditor with copies of the two attorney bills that were not double billings but two billings with the same amount.</p> <p>The fiduciary will submit a copy of the new policies referenced in</p>

ALESE BARKAS, # 20275
Compliance Audit Report

	the response to the auditor as specified in the corrective action plan.
<p><i>Finding # 7</i></p> <p><u>Marshalling and Securing Assets</u></p> <p><i>Arizona Code of Judicial Administration § 7-202 (J)(5)(b)</i></p> <p><i>Requirement</i></p>	<p>A fiduciary must take reasonable steps to timely marshal* the property and income of the protected person’s estate.</p> <p>Y. The fiduciary has not marshaled the client’s assets – Clients # 2, 3 & 4</p> <ol style="list-style-type: none"> 1. Fiduciary has not obtained keys or access to homes or vehicles of ward – Clients # 2, 3 & 4 2. Motorcycle, vehicle, home, and bank accounts are not marshaled – Client # 3 3. Fiduciary has not visited home or vehicle outside of Arizona – Client # 4 <p>Z. The fiduciary did not contact the credit bureaus and notify them of the conservatorship – Clients # 2, 3 & 4</p> <p>AA. The checking and savings accounts have not been marshaled – Client # 1</p> <p>BB. The Texas property was not valued or secured until time of sale – Client # 2</p> <p>CC. Social Security Income was not obtained until six months after appointment – Client # 2</p> <p>DD. A client’s will was not obtained, verified or secured – Client #4</p> <p>EE. The safety deposit box in Spokane was not marshaled – Client #4</p> <p>FF. The client’s pensions were not marshaled or secured and after July 2010 funds were not collected – Client #4</p> <p>GG. Credit cards are not marshaled, secured or monitored by fiduciary or disclosed to the court – Client #3</p> <p>HH. A time-share was not marshaled by Fiduciary – Client #4</p> <p>*marshal- locate, secure, verify, and record assets.</p> <p>The fiduciary appointed as a personal representative or conservator must observe the standard of care of a prudent man dealing with the property of another and if the fiduciary has special skills or expertise (i.e. certification) he/she is under a duty to exercise prudence, intelligence and diligence.</p>

ALESE BARKAS, # 20275
Compliance Audit Report

<i>Auditee's Response</i>	<p>AUDITOR'S NOTE: Auditee did not agree or disagree with the audit findings.</p> <p><i>“Finding 7) Marshaling assets –</i></p> <p><i>A) Client #2 lives in an assisted living facility and does not own a home or vehicle.</i></p> <p><i>Clients #3, and #4 live in their own homes. The Conservator's Letters have been recorded for all client properties and thus they are protected from further encumbrance and/or sale. Neither client has any restrictions on driving. The fiduciary has instituted policies for obtaining duplicate keys for clients' vehicles and houses.</i></p> <p><i>B) Client #3 – Motorcycle has been added to Inventory; all bank accounts for which the Conservator is responsible have been marshaled; however, the client opened her own accounts at the same bank to manage her monthly stipend which was approved by prior court order of the court. (Please see enclosed court order.)</i></p> <p><i>C) Client #4's brother, and Personal Representative, told fiduciary that the client had quit-claimed the out-of-state house to his son, her nephew, three years ago, and had also agreed to her nephew living there and caring for the house. Although the fiduciary's Letters were recorded in the state where the house is located to prevent unauthorized sale of the estate property and no quit claim has been seen to date, it did not appear prudent in this situation to spend more estate funds at this time to eyeball the property and auto. (Client has since died and her brother has petitioned to be appointed the PR of her estate.)</i></p> <p><i>Fiduciary has instituted policy to ensure that all out-of-state assets will be visited by fiduciary or by agent located in other state and to obtain copies of conveyance documents if assets are no longer owned by ward or protected person.</i></p> <p><i>Credit Bureaus – The fiduciary has instituted policies to</i></p>

ALESE BARKAS, # 20275
Compliance Audit Report

notify the credit bureaus upon appointment.

Client #2 – The Texas property was disposed of as quickly as possible to prevent extra expense to the estate, consequently the property was valued by what the extremely limited real estate market offered at the time. An attorney in Texas was hired to handle the sale.

Social Security – At the time of appointment the client’s Social Security checks were directly deposited into the client’s account. The full amount owed to the client by the SSA was collected by the fiduciary so there was no loss to the estate. On 5/17/11, the fiduciary instituted policies to ensure prompt notification and a new tickler system to ensure proper follow-up.

Client #4 – Will – Nobody knew if this client had a Will, even the client, and she had no idea where it would be, if it existed. Client’s safety deposit box was a Numerica FCU in Spokane, WA, and although the institution was notified, no key could be located. The fiduciary decided it was not economically feasible to go to Washington to inspect the safety deposit box at the time. After client’s death a petition for intestacy and appointment of Personal Representative was filed by the client’s brother.

Having said that, fiduciary understand the importance of opening up all safe deposit boxes and has instituted policies to do so as soon as possible after appointment.

Client #3 – Credit Cards – Fiduciary has addressed this issue by notifying the credit bureaus of conservatorship.

Client #3 – Time Share – The fiduciary notified the timeshare administrator of appointment, however necessary subsequent investigation was insufficient. Follow-up dates have been added to the fiduciary’s new reminder system.”

AUDITOR’S NOTE: FINDING STANDS

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Corrective Action</i></p>	<p>See corrective action for Finding #3.</p> <p>Said petition documenting court approval of client #3's permission to open personal bank accounts was not found in the exhibits attached to the auditees' response. In the event that the court did approve a personal account for the ward to attain some independence, it is still the responsibility of the fiduciary to have the account(s) jointly titled and monitor it. A copy of the court approval shall be submitted to the auditor by the due date specified on the corrective action plan.</p> <p>Auditee stated a policy had been created to address the issue of opening safe deposit boxes. A copy of this policy shall be given to the auditor by the due date specified on the corrective action plan.</p> <p>Furthermore, provide the auditor a copy of all the Fiduciary's policies and procedures as specified on the corrective action plan.</p> <p>Provide a conformed copy of the closing account for client #4 as specified in the corrective action plan.</p> <p>Provide copies of documentation notifying the credit bureaus for client #3 as specified in the corrective action plan.</p> <p>Provide a conformed copy of the Amended Inventory/Annual Accounting that lists client #3's motorcycle as specified in the corrective action plan.</p>

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 8</i></p> <p><u>Supplemental Inventory</u></p> <p><i>ARS § 14-3708 & ARS§ 14-5418</i></p> <p><i>Requirement</i></p>	<p>By Arizona statute a fiduciary must file a supplemental inventory if assets not included on the original inventory are discovered.</p> <p style="padding-left: 40px;">II. An amended inventory was not filed after the original inventory was submitted and additional assets were discovered – Clients # 1, 3 & 4</p> <p>If any property not included in the original inventory comes to the knowledge of a fiduciary or if the fiduciary learns the value or description indicated in the original Inventory for any item is incorrect or misleading, the fiduciary must make a supplementary inventory and file it with the court.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR’S NOTE: Auditee did not agree or disagree with the audit findings.</p> <hr/> <p><i>“Finding #8) Supplemental Inventories – With regard to client #1 in the probate estate, fiduciary has now filed a supplemental inventory as required by statute. Auditor relies upon ARS 14-3708 as the basis to require filing a supplemental inventory for subsequently discovered assets. Client #1 involves a probate case, while Clients #3 and 4 are conservatorship cases. ARS § 14-3708 deals with probate cases – not conservatorship cases. ARS § 14-5418 deals with the filing of inventories in conservatorships and does not have the requirement of a supplemental inventory for subsequently discovered assets. It is fiduciary’s practice to list any subsequently discovered assets for conservatorship cases when filing the first accounting as an adjustment to the beginning inventory. Having said that, fiduciary will now file supplemental inventories rather than wait for next accounting.”</i></p> <hr/> <p>AUDITOR’S NOTE: FINDING STANDS</p>
<p><i>Corrective Action</i></p>	<p>See corrective action for Finding #3.</p>

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 9</i></p> <p><u>Accuracy</u></p> <p><i>Arizona Code of Judicial Administration § 7-202, Code of Conduct, (4)(i) & (5)(h)</i></p> <p><i>Requirement</i></p>	<p>Required court documents are not accurate.</p> <p>JJ. The acquisition of personal property was not listed on accountings – Clients # 3 & 4</p> <p>Ms. Barkas must ensure any document filed with the Superior Court is complete, accurate and understandable.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR'S NOTE: Auditee did not agree or disagree with the audit findings.</p>
	<p><i>“Finding #9) Accuracy of Court Documents – “Furniture and Personal property” <u>does</u> appear on Client’s current Inventory. This fiduciary will endeavor to take pictures of the household possessions at this client’s house. Please see enclosed.</i></p> <p><i>Client #4 – See above explanation.”</i></p>
	<p>AUDITOR'S NOTE: FINDING STANDS</p>
<p><i>Corrective Action</i></p>	<p>See corrective action for Finding #3.</p>

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 10</i></p> <p><u><i>Prudent Person</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202, Code of Conduct, Standard 1(a)(b)(d)</i></p> <p><i>Requirement</i></p>	<p>A fiduciary shall make decisions in the best interest of the ward.</p> <p>KK. There was no evidence of decisions being directed by fiduciary on investments – Clients # 2, 3 & 4</p> <p>LL. The caregiver’s use of veterinarian services was excessive and not in the best interest of the ward. Billing irregularities were not investigated – Client # 2</p> <p>Diligence equates to the competent management of the property and income of a client’s estate.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR’S NOTE: Auditee did not agree or disagree with the audit findings.</p> <p><i>“Finding # 10) “Best interest” Decisions –</i></p> <p><i>Client #2 – Fiduciary reviewed the estate plan. Based upon the volatility of the financial markets, the fiduciary decided to maintain this investment plan.</i></p> <p><i>Client #3 – This fiduciary has gotten three proposed financial plans for this client over the years and has decided to maintain the very conservative investments that were made in this case before consultations because the principal is guaranteed, the investments show average or slightly above average performance, and churning the accounts does nothing but increase administrative costs.</i></p> <p><i>Client #4 – This lady’s financial institutions were uncooperative and this fiduciary was pleased when we could move the investments to conservative bank CD’s at an institution which would agree to restrict the funds.</i></p> <p><i>Client #2 – Caregiver’s Use of Veterinarian Services _ Enclosed please find copies of all of the paid invoices for this client’s (#2) use of veterinary services which demonstrate, not only that every visit was necessary, but that detail was requested and supplied by the veterinary clinic when requested to explicate various of those bills. This client has had one cat and a series of three dogs in the</i></p>

ALESE BARKAS, # 20275
Compliance Audit Report

last 12 years. One of the dogs had breathing problems, eye problems, and dental problems which all required veterinary care. The pets also required emergency boarding twice when the client was hospitalized. These pets are like children to the client and it would have been unnecessarily cruel not to provide them with treatment so long as the treatments were beneficial. The estate could afford the payments. Fiduciary believes the decisions to provide care were appropriate and in the client's interest and well-being."

AUDITOR'S NOTE: FINDING STANDS

Corrective Action

Provide to auditor copies detailing the three proposed financial plans used to make decisions that auditee mentioned in draft audit response by _____.

Provide a list of the financial advisors, by client, and their contact information that the fiduciary utilizes by _____.

In addition give to the auditor a description of the distinction between the "appearance" and "actual" conflict of interest.

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 11</i></p> <p><i>Certification Number</i></p> <p><i>Arizona Code of Judicial Administration § 7-202 (F)(3)</i></p> <p><i>Requirement</i></p>	<p>Documents filed with the Superior Court must include both the fiduciary's and the business license number on the documents submitted.</p> <p>MM. Court documents filed for the client were missing the license number (fiduciary's license number) – Client #1</p> <p>Licensed fiduciaries must include the required license numbers on all documents submitted to the superior court.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR'S NOTE: Auditee did not agree or disagree with the audit findings.</p> <hr/> <p><i>"Finding #11) Certification Number –</i></p> <p><i>Client #1 – Fiduciary's License number has been added and Supplemental Inventory has been filed. See enclosed correction."</i></p> <hr/> <p>AUDITOR'S NOTE: FINDING STANDS</p> <hr/>
<p><i>Corrective Action</i></p>	<p>Auditee will continue to ensure documents filed with the Superior Court are submitted with the fiduciary's license number by providing a copy of the conformed copy of any document filed with the court.</p>

ALESE BARKAS, # 20275
Compliance Audit Report

<p><i>Finding # 12</i></p> <p><i>Conflict of Interest or Appearance of Self-Dealing</i></p> <p><i>Arizona Code of Judicial Administration § 7-202, Code of Conduct, Standard 2(b)</i></p> <p><i>Requirement</i></p>	<p>The fiduciary shall avoid self-dealing or the appearance of a conflict of interest. Self-dealing or a conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the ward.</p> <p>NN. The fiduciary hired a caregiver to assist with ward’s pets. The Veterinarian used by the caregiver is her daughter and is located 20+ miles away from ward – Client # 2</p> <p>Ms. Barkas must avoid self-dealing and the appearance of a conflict of interest. Self-dealing or conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the protected person.</p>
<p><i>Auditee's Response</i></p>	<p>AUDITOR’S NOTE: Auditee did not agree or disagree with the audit findings.</p> <p><i>“Finding #12) – There is no factual basis for an assertion of self-dealing or a conflict of interest.</i></p> <p><i>Auditor asserts that since the fiduciary used a veterinarian who is the daughter of the companion of the ward that this constitutes self-dealing or a conflict of interest.</i></p> <p><i>The companionship that the ward receives from her pets is an important component of her quality of life. For some clients, particularly for those who have no children, pets serve as their de facto children. Accordingly, pet owners have no hesitation to provide their pets with the same quality of medical care that people receive.</i></p> <p><i>Further, the size of the ward’s estate can support these type of expenses for care of her pets. It is also not unusual for professionals, such as veterinarians, to be referred by family and friends of client. There is no showing by the auditor that the fiduciary benefitted in any economic way by hiring the caregiver’s daughter to take of the ward’s pets. There has never been an extra charge for the time or mileage required to use this veterinarian.</i></p>

ALESE BARKAS, # 20275
Compliance Audit Report

	<p><i>This fiduciary believes that the client has benefitted in the care of her pets.</i></p> <p><i>Additionally, fiduciary has no proprietary interest in the veterinarian's business. In addition the veterinarian did not receive special treatment from the fiduciary. Although there was one billing irregularity which was rectified, fiduciary would question charges and require further detailed explanations for those charges before paying the bills.</i></p> <p><i>Finally, it is not unusual for any person to travel considerable distances for appointments, when they have faith and confidence in their healthcare provider. Similarly, it is not unusual for a pet owner to seek the services of a veterinarian in whom they have trust and confidence eve through that veterinarian may be several miles from home."</i></p> <hr/> <p>AUDITOR'S NOTE: FINDING STANDS</p> <hr/>
<p><i>Corrective Action</i></p>	<p>Provide a complete set of billings, through the present date to the auditor as specified on the enclosed corrective action plan.</p> <p>Provide the auditor a description of the distinction between the "appearance" and "actual" conflict of interest.</p>

ALESE BARKAS, # 20275
Compliance Audit Report

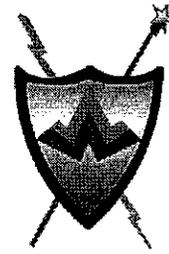
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APPENDIX

RESPONSE TO FINAL REPORT

Anderson Associates

31 May 2011



Katherine A. Boots
Compliance Unit Manager
Certification & Licensing Division
Arizona Supreme Court
1501 West Washington Street
Phoenix, Arizona 85007-3231

HAND DELIVERED

MAY 31 2011

Re: Draft Compliance Audit Report,
Dated 5/3/2011

Dear Ms. Boots:

Enclosed herein please find my response to the Draft Compliance Report ("Audit Report") for Alese Barkas, Fiduciary License #20275.

Firstly, I discuss Finding #12 as I believe this to be the most serious allegation. Secondly, I address the issue of marshaling and monitoring clients' assets. Finally, to correct internal controls deficiencies I consulted other professionals and implemented a new "tickler system" as of 5/17/11.

Finding #12, Conflict of Interest or Self Dealing -
There is no factual basis for alleging a conflict of interest or self-dealing by me involving the veterinarian (or any other) expenses. I enclose documentation which refutes this allegation.

Finding #7, Marshaling and Monitoring assets - Court should be assured that the clients' money was always in the proper clients' accounts. My bonds have never been surcharged and my Accountings are accurate and all have been approved by the Court. Please see response for specific explanations and corrected deficiencies.

*P.O. Box 31581 * Phoenix, AZ 85046-1581 * (602) 867-7401 *
E-mail andersonaz1@cox.net*

In some instances the item listed has sufficient specificity for me to respond, for other items I had to rely upon conversations I had with one or the other of the two auditors to determine the specific item which was being questioned. I acknowledge deficiencies in areas of internal controls and documentation. On 5/17/11, I instituted policy changes to address the Court's and auditors' concerns in these areas, and have enrolled in the ECR system to complete the organization of conformed copies of court documents.

Please feel free to contact me should you require additional information or have any questions about my Response.

Sincerely,

A handwritten signature in black ink that reads "Alese Barkas". The signature is written in a cursive style with a large, looping initial "A".

Alese Barkas, MSW, LF #20275

Response to Draft Compliance Audit Report
5/3/11

My responses to the Audit Report are discussed herein. The allegations of conflict of interest and/or self-dealing are refuted first, followed by responses to allegations of failure to marshal and monitor assets. The remainder of the response addresses the auditor's concerns item by item.

Finding #12) - There is no factual basis for an assertion of self-dealing or a conflict of interest.

Auditor asserts that since the fiduciary used a veterinarian who is the daughter of the companion of the ward that this constitutes self-dealing or a conflict of interest.

The companionship that the ward receives from her pets is an important component of her quality of life. For some clients, particularly for those who have no children, pets serve as their de facto children. Accordingly, pet owners have no hesitation to provide their pets with the same quality of medical care that people receive.

Further, the size of the ward's estate can support these type of expenses for care of her pets. It is also not unusual for professionals, such as veterinarians, to be referred by family and friends of a client. There is no showing by the auditor that the fiduciary benefitted in any economic way by hiring the caregiver's daughter to take of the ward's pets. There has never been an extra charge for the time or mileage required to use this veterinarian. This fiduciary believes that the client has benefitted in the care of her pets.

Additionally, fiduciary has no proprietary interest in the veterinarian's business. In addition the veterinarian did not receive special treatment from the fiduciary. Although there was one billing irregularity which was rectified, fiduciary would question charges and require further detailed explanations for those charges before paying the bills.

Finally, it is not unusual for any person to

travel considerable distances for appointments, when they have faith and confidence in their healthcare provider. Similarly, it is not unusual for a pet owner to seek the services of a veterinarian in whom they have trust and confidence even though that veterinarian may be several miles from home.

Finding 7) Marshaling assets -

- A) Client #2 lives in an assisted living facility and does not own a home or vehicle.

Clients #3, and #4 live in their own homes. The Conservator's Letters have been recorded for all client properties and thus they are protected from further encumbrance and/or sale. Neither client has any restrictions on driving. The fiduciary has instituted policies for obtaining duplicate keys for clients' vehicles and houses.

- B) Client #3 - Motorcycle has been added to Inventory; all bank accounts for which the Conservator is responsible have been marshaled; however, the client opened her own accounts at the same bank to manage her monthly stipend which was approved by prior order of the Court. (Please see enclosed court order.)

- C) Client #4's brother, and Personal Representative, told fiduciary that the client had quit-claimed the out-of-state house to his son, her nephew, three years ago, and had also agreed to her nephew living there and caring for the house. Although the fiduciary's Letters were recorded in the state where the house is located to prevent unauthorized sale of the estate property and no quit claim has been seen to date, it did not appear prudent in this situation to spend more estate funds at this time to eyeball the property and auto. (Client has since died and her brother has petitioned to be appointed the PR of her estate.)

Fiduciary has instituted policy to ensure that all out-of-state assets will be visited by fiduciary or by agent located in other state and to obtain copies of conveyance documents if assets are no longer owned by ward or protected person.

Credit Bureaus - The fiduciary has instituted policies to notify the credit bureaus upon appointment.

Client #1 - Checking and savings accounts are all located, secured, etc. (Please see enclosed statement.)

Client #2 - The Texas property was disposed of as quickly as possible to prevent extra expense to the estate, consequently the property was valued by what the extremely limited real estate market offered at the time. An attorney in Texas was hired to handle the sale.

Social Security - At the time of appointment the client's Social Security checks were directly deposited into the client's account. The full amount owed to the client by the SSA was collected by the fiduciary so there was no loss to the estate. On 5/17/11, the fiduciary instituted policies to ensure prompt notification and a new tickler system to ensure proper follow-up.

Client #4 - Will - Nobody knew if this client had a Will, even the client, and she had no idea where it would be, if it existed. Client's safety deposit box was at Numerica FCU in Spokane, WA, and although the institution was notified, no key could be located. The fiduciary decided it was not economically feasible to go to Washington to inspect the safety deposit box at that time. After client's death a petition for intestacy and appointment of Personal Representative was filed by the client's brother.

Having said that, fiduciary understands the importance of opening up all safe deposit boxes and has instituted policies to do so as soon as possible after appointment.

Client #3 - Credit Cards - Fiduciary has addressed this issue by notifying the credit bureaus of conservatorship.

Client #4 - Time Share - The fiduciary notified the timeshare administrator of appointment, however necessary subsequent investigation was

insufficient. Follow-up dates have been added to the fiduciary's new reminder system.

Finding #1) - Late Filings - Even though all our filings are in and correct, our record in the area of timeliness of filings can always stand to be improved, and we are committed to staying in constant communication with our attorneys and through them, the Court. Our delays often represent needed information or confirmation of information from agencies such as financial/investment institutions, etc.

Having said that, we understand the need to comply with all filing deadlines. We have instituted a new tickler and calendaring system to ensure that all filings are timely and we have notified our attorneys that they must file documents on time or, in the rare times that will not be possible, to file motions to extend.

Inventories:

Client #1 - In the future Inventories will be filed on time and as the worth of collections and other valuables in the estate are assessed supplemental Inventories will be filed at that time. In this case the client's condominium was filled with antique and vintage toys, a gun collection, gold and jewelry. Additional time was required to unpack and assess the contents.

Finding #2) Guardianship Reports -

Client #2 - The first Guardianship report that was filed in this case was late but since then the Guardianship Reports have been filed with the Annual Accounts. Although fiduciary has talked with the doctor on the phone several times over the last few years, and attempted to obtain a written statement from the doctor, he (and/or his office) has not responded to date. (Please see attached letter.)

Clients #2, & #5 - These corrections have been made and amended Guardian Reports have been filed. Fiduciary has instituted policy to ensure that doctors' addresses are noted.

Finding #3) Inventory Values -

Client #1 - Fiduciary did not receive referral on this case until months after the client's death, and estate values had changed (the housing slump had started) by then. Consequently, it was reasonable to also list the date that the values were determined, and this was done to avoid misconceptions as to the true value of declining assets. Valuations on the various collections required special appointments and/or taking the collections to outside valuers as explained above.

Clients - Client #2, 3, & 4 - Date of Appointment - Lack of accurate information about the correct value of the Inventories at the time of drafting and filing same. In the interest of not incurring further administrative costs for the clients' estates, in the conservatorship cases the changes were submitted as "Adjustments" to Inventory for Personal Property in the following accounts.

In the case of Client #4, to whom access was a recurrent problem because of her memory, an effort was made not to upset her, and her fragile independent functioning, in any way and thus fiduciary did not subject her to any more than a visual inventory of possessions in the client's house which only demonstrated average intrinsic value without collections of any type on display on multiple home visits. Numerica Federal Credit Union was uncooperative with both the fiduciary and her attorney, and the client could not remember the whereabouts of her recent bank statements or financial records, thus affecting determination of the value of the client's Inventory. Should fiduciary run into similar problems in the future, a petition for instructions will be filed with the court to obtain approval to dispense with more detailed inventories.

Clients - 3, & 4 - Personal Property - In both cases, a visual inspection, which has been acceptable in the past, has not shown anything of intrinsic value, other than normal household possessions and furniture. In A's case, a value

for furniture is included in the current Inventory. Fiduciary has instituted policies to document personal property by means of photographs or videotaping.

Clients #1, #2, #3, #4 - Not all assets are listed All of Client #2 are listed. A Supplemental inventory was filed for Client #1 on 5/18/11. Now Client #3 has a nominal Personal Property listing.

Finding #4) Suitable records - Auditor contends that the fiduciary was unable to document the administration of cases for all the audited cases, nor document the staffing, medical care, or social history for clients #3, 4, and 5. Fiduciary disputes this contention. Copies of all pleadings filed in the cases were in each of the respective client files. The fiduciary has now enrolled in ECR and has downloaded all of the pleadings in the client files on separate disks. Further, with regard to documenting the staffing, medical or social history of the client, fiduciary has provided descriptive narratives in the billing statements which document the actions taken by the fiduciary on behalf of the clients.

Finding #5) Pictorial Record -

In Client #1's case there is a pictorial record of his belongings and the auditor saw it on fiduciary's computer.

In Client #4's case as has been previously explained, in light of the client's condition and privacy concerns, fiduciary did not feel that taking pictures in the client's house was appropriate. In the future, fiduciary will ask for court's instructions if inventorying personal property appears to be detrimental to client's health or well-being.

Finding #6) Diligence -

Account Titles - The fiduciary has informed bank personnel that the court-preferred format for titling client accounts is "The Estate of 'X', by Fiduciary, 'Title'". However, the institutions do not always comply. Later corrections must be and

have been made. The fiduciary will continue to monitor these situations.

Class A mutual funds rebate - the possibility of a rebate was overlooked by fiduciary and will be researched.

Status of Home Equity loan - Client #4 - the loan has been kept current and thus the client's property has been protected. However, the status of the loan itself is somewhere between Wachovia who originated the loan for the client before the fiduciary was appointed, and Wells Fargo which now owns Wachovia and was supposed to merge their records by 3/2010 but that has only been partially accomplished to date. The client has since died and all information regarding the loan will be given to her brother upon his appointment as her Personal Representative.

\$ 12.50 charge - Client #4 - Electronic deposit cannot be completed without Montana State Pension cooperation. The fiduciary has written to Montana about the pension and has thus far still had no communication from them. (Please see enclosed letter.) Client has died thus ending her pension.

Deposit 8/3/10 - The Court should be assured that the money remained in the client's accounts at all times. On 7/22/10, Numerica Credit Union finally closed the client's accounts there and transferred the funds directly to Arizona Bank & Trust where the funds were deposited and restricted on 8/3/10. This was explained in a footnote on the First Account. (Please see enclosed.)

Internet Connection - Client #4 - The fiduciary discussed the Internet connection with the client and was told that although she did not use it much, she wanted to maintain it. Since the cost was small, the fiduciary did not have it disconnected anyway just in case the client did use it.

Discovery - Client #4 - Insurance policies were maintained. This client has since died and the brother has petitioned to be appointed Personal Representative. The hearing was scheduled

5/16/11. In the future fiduciary will obtain copies of all known insurance policies and review these for appropriateness of coverage.

Montana state pension - Client #4 - The Montana state pension has never communicated with this fiduciary. We have instituted a policy of turning issues of non-responsive persons or entities to counsel, and possibly the Court, to get an appropriate response from these agencies.

Client #3 - Double billing - There were no double billings. There just happened to be two bills with the same amount. The first bill covered the period 4/24/08-5/1/08, and the second covered the period 5/6/08-5/22/08.

Timely payments - Client payments are generally made on time. Releases of funds may occasionally delay payments but this has rarely cost our clients any extra and when it does, we pay the penalties ourselves. Having said that, fiduciary has instituted policies to make sure all payments are timely made.

Client #2 - Double Billings - Fiduciary mistakenly made one duplicate payment. The mistake was discovered, the check was returned to fiduciary, and voided. (Please see enclosed copy.)

Finding #8) Supplemental Inventories - With regard to client #1 in the probate estate, fiduciary has now filed a supplemental inventory as required by statute. Auditor relies upon ARS 14-3708 as the basis to require filing a supplemental inventory for subsequently discovered assets. Client #1 involves a probate case, while Clients #3 and 4 are conservatorship cases. ARS 14-3708 deals with probate cases - not conservatorship cases. ARS 14-5418 deals with the filing of inventories in conservatorships and does not have the requirement of a supplemental inventory for subsequently discovered assets. It is fiduciary's practice to list any subsequently discovered assets for conservatorship cases when filing the first accounting as an adjustment to the beginning inventory. Having said that, fiduciary will now file supplemental inventories rather than wait for

next accounting.

Finding #9) Accuracy of Court Documents - "Furniture and Personal property" does appear on Client's current Inventory. This fiduciary will endeavor to take pictures of the household possessions at this client's house. Please see enclosed.

Client #4 - See above explanation.

Finding #10) "Best interest" Decisions -

Client #2 - Fiduciary reviewed the estate plan. Based upon the volatility of the financial markets, the fiduciary decided to maintain this investment plan.

Client #3 - This fiduciary has gotten three proposed financial plans for this client over the years and has decided to maintain the very conservative investments that were made in this case before consultations because the principal is guaranteed, the investments show average or slightly above average performance, and churning the accounts does nothing but increase administrative costs.

Client #4 - This lady's financial institutions were uncooperative and this fiduciary was pleased when we could move the investments to conservative bank CD's at an institution which would agree to restrict the funds.

Client #2 - Caregiver's Use of Veterinarian Services - Enclosed please find copies of all of the paid invoices for this client's (#2) use of veterinary services which demonstrate, not only that every visit was necessary, but that detail was requested and supplied by the veterinary clinic when requested to explicate various of those bills. This client has had one cat and a series of three dogs in the last 12 years. One of the dogs had breathing problems, eye problems, and dental problems which all required veterinary care. The pets also required emergency boarding twice when the client was hospitalized. These pets are like children to the client and it would have been unnecessarily cruel not to provide them

with treatment so long as the treatments were beneficial. The estate could afford the payments. Fiduciary believes the decisions to provide care were appropriate and in the client's interest and well-being.

Finding #11) Certification Number -

Client #1 - Fiduciary's License number has been added and Supplemental Inventory has been filed. See enclosed correction.

93 JAN -7 AM 11:46

1 JOSEPH F. CAUSEY
Attorney At Law
2 4150 W. Northern Avenue
Phoenix, Arizona 85051
3 Telephone (602) 937-2797
4 Arizona State Bar #005398
5 Attorney for

COPY

JAN -7 '93



SUPERIOR COURT OF ARIZONA, MARICOPA COUNTY
JUDITH ALLEN, CLERK
J. BOLT
DEPUTY CLERK

7 In the Matter of the) NO. PB
8 Conservatorship of)
9)
10) ORDER
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12)
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25)
26)
An Adult.)

Conservator for

having filed with the Court a Petition for Approval of Final Account of Conservator for an adult protected person, and an Application for Attorney Fees and Costs and Petition for Appointment of a Successor Conservator, and having filed a response thereto, and the Court being presented with a Stipulation indicating the agreement between the parties, the Court finds as follows:

1. The Final Account of Conservator and Application for Attorney Fees and Costs has been filed without objections.

2. It is in the best interests of that ALESE BARKAS be appointed as her Temporary Conservator subject to certain restrictions pertaining to the estate's property and the filing by said Temporary Conservator of a bond in the amount of ~~\$20,000.00~~ 95,000.00.

Handwritten initials and a large 'R' mark.

JOSEPH F. CAUSEY
ATTORNEY AT LAW
4150 WEST NORTHERN AVENUE
PHOENIX, ARIZONA 85031
TELEPHONE (602) 937-2797

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IT IS THEREFORE ORDERED approving the Final Account of
Conservator, and the Application for Attorney Fees
and Costs filed therewith.

IT IS FURTHER ORDERED that the appointment of _____
as Permanent Conservator for _____ is
terminated and that _____ shall file a Supplemental
Accounting for the period from May 31, 1992, to the date of this
Order prior to receiving his discharge.

IT IS FURTHER ORDERED appointing ALESE BARKAS as
Temporary Conservator for _____ for a period of
not more than six (6) months and directing that Letters of
Temporary Conservatorship be issued upon her posting of a bond in
the amount of ^{95,000.00.} ~~\$20,000.00.~~

IT IS FURTHER ORDERED that the aforesaid Temporary
Conservatorship Letters shall reflect a restriction of sale of any
of the estate's real property as well as First Interstate Bank
Account Number _____.

IT IS FURTHER ORDERED directing _____ to turn
over all Conservatorship assets to ALESE BARKAS upon the issuance
of the aforesaid Letters of Temporary Conservatorship.

IT IS FURTHER ORDERED that the Temporary Conservator
shall file and Inventory of the estate within ninety (90) days of
this date.

IT IS FURTHER ORDERED requiring said Temporary
Conservator to notify the Court in writing of any change in her

JOSEPH F. CAUSEY
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4150 WEST NORTHERN AVENUE
PHOENIX, ARIZONA 85051
TELEPHONE (602) 937-2797

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mailing address, and requiring her to pay any costs resulting from her failure to notify the Court.

IT IS FURTHER ORDERED that the Temporary Conservator file evidence of compliance with this Court Order restricting First Interstate Bank Account Number within thirty (30) days.

DATED this 7th day of January, 1993.

Ernest W. Seers
SUPERIOR COURT COMMISSIONER



JPMorgan Chase Bank, N.A.
 P O Box 659754
 San Antonio, TX 78265-9754

March 19, 2011 through April 20, 2011

Primary Account:

CUSTOMER SERVICE INFORMATION

Web site: Chase.cc
 Service Center: 1-800-935-9935
 Hearing Impaired: 1-800-242-7383
 Para Espanol: 1-877-312-4273
 International Calls: 1-713-262-1679

00017281 DRE 601 141 11111 - NNNNYNNNNYN T 1 000000000 14 0000

ESTATE OF
 ALESE BARKAS PERS REF
 PO BOX 31581
 PHOENIX AZ 85046-1581



CONSOLIDATED BALANCE SUMMARY

ASSETS

Checking & Savings	ACCOUNT	BEGINNING BALANCE THIS PERIOD	ENDING BALANCE THIS PERIOD
Chase Checking		\$6,358.47	\$6,358.47
Chase Plus Savings		47,951.47	47,955.78
Total		\$54,309.94	\$54,314.25
TOTAL ASSETS		\$54,309.94	\$54,314.25

All Summary Balances shown are as of April 20, 2011 unless otherwise stated. For details of your retirement accounts, credit accounts or securities accounts, you will receive separate statements. Balance summary information for annuities is provided by the issuing insurance companies and believed to be reliable without guarantee of its completeness or accuracy.

APR 26 2011

BY:

Anderson Associates

8 January, 2010



SPM
1051 Shine Avenue
Myrtle Beach, S. C. 29577

Re: Estate of
Acct. &

Dear Sirs:

On 12/3/09, Alese Barkas was appointed Permanent Conservator for
by the Superior Court of Arizona (Maricopa County).
Enclosed please find a copy of the Letters of Permanent
Conservator. (A certified copy is available upon request.)

Also enclosed is a Chase Bank Cashiers' Check in the amount of
\$825.00, in repayment of check #223 with service
charge.

All business mail needs to be mailed to (Anderson Associates, P. O.
Box 31581, Phoenix, Arizona), for attention. Please reflect this
change on your records. If there are any further questions call at
(602) 867-7401.

Sincerely,

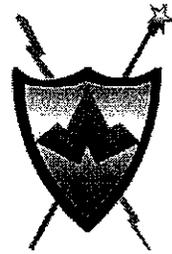
Alese Barkas, M. S. W.
Conservator

Encl.

*P.O. Box 31581 * Phoenix, AZ 85046-1581 * (602) 867-7401 *
E-mail andersonaz1@cox.net*

Anderson Associates

17 November, 2010



Dr. T. E. McCauley
Family Practice
4530 E. Camelback
Suite #F100
Phoenix, AZ 85018-8313

Re:

Dear Dr. McCauley:

Enclosed please find the Physician's Annual Report to the Guardian and a stamped, self-addressed envelope for your convenience. As guardian I'm supposed to file with the court an annual report from you about current physical condition.

My best wishes for nice holidays this year!

Sincerely,

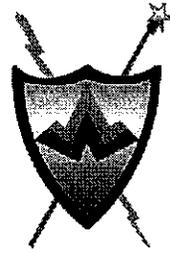
Alese Barkas, M.S.W., L.F.
Guardian/Conservator

Encl.

*P.O. Box 31581 * Phoenix, AZ 85046-1581 * (602) 867-7401 *
andersonaz1@cox.net*

Anderson Associates

March 25, 2010



Montana Public Employee Retirement
Administration
100 N. Park Ave. - Ste. 200
P.O. Box 200131
Helena, MT 59620-0131

Re: Estate of
Retirement Number:

Dear Sirs:

On 12/3/09, Alese Barkas was appointed Permanent Conservator for
by the Superior Court of Arizona (Maricopa County).
Enclosed please find a copy of the Letters of Permanent
Conservator. (A certified copy is available upon request.)

All business mail needs to be mailed to (Anderson Associates, P. O.
Box 31581, Phoenix, Arizona), for attention. Please reflect this
change on your records. If there are any further questions call at
(602) 867-7401.

Sincerely,

Alese Barkas, M. S. W.
Conservator

Encl.

P.O. Box 31581 * Phoenix, AZ 85046-1581 * (602) 867-7401 *
E-mail andersonaz1@cox.net

First Account Period
10/15/09-7/31/10

Numerica Credit Union, Savings, Acct. #xxxxxxx0590	1,466.07
Numerica, same account, IRA share*#	6,358.98
Wachovia, Crown Classic, Acct. #xxxxxxxxxx6755 RESTRICTED	9,903.53
Wachovia, High Performance Money Market Savings, Acct. #xxxxxxxxxx6661 RESTRICTED	10,117.29
Wachovia, Way 2 Save, Acct. #xxxxxxxxxx7364 RESTRICTED	103.53
Wachovia, CD, Acct. #xxxxxxxxxx7986 RESTRICTED	20,139.66
Charles Schwab, Schwab One Acct., #xxxx-9257 #	275.13
Charles Schwab, Contributory IRA, Acct., #xxxx-9259 #	46,485.33
Arizona Bank & Trust, Acct. Xxxxxx5966 ** RESTRICTED	96,735.92
2003 Buick Century, VIN (value per NADA Guides.com)	2,112.00
1999 Dodge Ram, VIN (value per NADA Guides.com)	775.00
TOTAL	\$ 457,311.73

* Balances reflect IRA distributions made (of \$ 609.52 from the Chase IRA account, with detail on Schedule 4, and \$266.44 from Numerica IRA account) to [REDACTED] and/or transferred into other of her accounts.

These accounts were transferred to Arizona Bank & Trust as restricted accounts shortly after the end of the present account period.

** Represents Numerica funds transferred on 7/22/10 but not deposited in Arizona Bank & Trust until 8/3/10.

Eighteenth Account Period
1/26/10-1/24/11
Fiduciary Certificate #20275

Chase Plus Savings, #xxxxxx7267, RESTRICTED	150,747.22
DWS Scudder, 1324.819 @ \$8.62/each RESTRICTED	12,120.38
MFS, 5633.720 units, @ \$13.13/each RESTRICTED	81,355.01
New York Life Annuity Contract, #FP RESTRICTED	604,533.27
→ Furniture and Personal Property	<u>2,026.63</u>
Total	\$ 1,227,651.49

1	Twelfth Account Period	
	1/1/10-12/31/10	
2	Fiduciary Certificate #20275	
3		
	SUMMARY STATEMENT OF ACCOUNT	
4	Current Bond: CNA \$ 100,000.00	
5	Balance of estate as of 1/1/10 per Eleventh	\$ 520,037.22
6	Account, Schedule 1 attached:	
7	Adjustments, Gains, per Schedule 2	73,152.79
	attached:	
8	Receipts per Schedule 3 attached:	16,656.23
9	Disbursements per Schedule 4 attached:	-52,457.31
	Accounting Error:	-0.17
10	Balance on hand as of 12/31/10:	\$ 557,388.76
11		
12	Consisting of:	
13	Waddell & Reed, Fiduciary Trust Company NH,	
14	Custodian United High Income Fund, IRA,	
	acct. #1127xxx-x RESTRICTED	\$ 184,564.75
15	Waddell & Reed, IRA Beneficiary, acct.	
16	#xxxx3096 RESTRICTED	32,808.22
17	Waddell & Reed, Advisors High Income A,	
	acct. #xxxx3377 RESTRICTED	7,814.66
18	Waddell & Reed, Trust, acct. #xxxx9028	
	RESTRICTED	311,070.30
19	Wells Fargo Bank, Checking account #562-	
	xxxx888	6,171.23
20	Personal property excluding jewelry	10,779.60
21	Jewelry: Diamond ring per appraisal	3,560.00
22	Diamond pendant per appraisal	620.00
23	Total	\$ 557,388.76
24		
25		
26		
27		
28		

Fiduciary Certificate #20275

EXHIBIT "A"

GUARDIAN'S REPORT

Date of appointment as Guardian: 3/11/09

Period of report: 3/11/10-3/11/11

Ward's Name:

DOB:

Ward's Address:

Ward's Phone Number:

Type of facility: Assisted living

Person in charge: Nancy Njoroge

Number of Visits in above period: 3

Date of last visit: 4/5/11

Ward's Physician: Dr. Jerry E. Owensby, 6242 E Arbor Ave
Ste. 111 Mesa AZ 85206

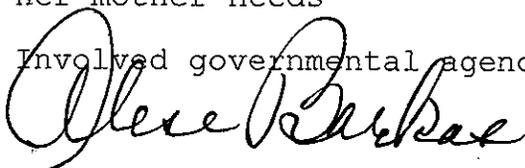
Date last seen by physician: 4/2011

Diagnosis: Back pain, diabetes, partial deafness,
dementia, depression

Observed changes in ward's physical &/or mental condition during period: Better since she is in placement but the depression lingers.

Is Guardianship still necessary? In the last eighteen months has tried two different companions without success but at the same time her relationship with her daughter has improved according to report, and this guardian has noted the daughter's continuing desire and ability to do what her mother needs

Involved governmental agencies: SSA



Guardian

4/25/11

Transaction - All Dates

12/1/1998 through 5/10/2011

5/10/2011

Page 1

Date	Account	Num	Description	Memo	Clr	Amount
5/8/2000	WF Chkg	1223	Deer Creek Ani...		R	-93.50
8/9/2000	WF Chkg	1270	Deer Creek Ani...		R	-48.60
10/30/2000	WF Chkg	1305	Deer Creek Ani...		R	-225.80
1/29/2001	WF Chkg	1343	Deer Creek Ani...		R	-20.00
5/7/2001	WF Chkg	1382	Deer Creek Ani...		R	-34.45
8/15/2001	WF Chkg	1420	Deer Creek Ani...		R	-177.20
1/10/2002	WF Chkg	1477	Deer Creek Ani...		R	-104.85
9/9/2002	WF Chkg	1582	Deer Creek Ani...		R	-339.74
10/25/2002	WF Chkg	1658	Deer Creek Ani...		R	-253.11
11/27/2002	WF Chkg	1672	Deer Creek Ani... Blinky's r&b		R	-147.55
12/30/2002	WF Chkg	1695	Deer Creek Ani... Blinky's r&b		R	-739.28
5/6/2003	WF Chkg	1743	**VOID**Deer ... Blinky's r&b		R	0.00
5/6/2003	WF Chkg	1745	Deer Creek Ani... Blinky's r&b		R	-130.91
7/8/2003	WF Chkg	1775	Deer Creek Ani... Blinky's r&b		R	-10.91
9/18/2003	WF Chkg	1800	Deer Creek Ani... Blinky's r&b		R	-544.31
12/19/2003	WF Chkg	1837	Deer Creek Ani... Blinky's r&b		R	-364.58
4/9/2004	WF Chkg	1894	Deer Creek Ani...		R	-725.55
6/17/2004	WF Chkg	1927	Deer Creek Ani...		R	-16.73
7/6/2004	WF Chkg	1937	Deer Creek Ani...		R	-205.51
7/30/2004	WF Chkg	1953	Deer Creek Ani...		R	-193.94
8/16/2004	WF Chkg	1963	Deer Creek Ani...		R	-349.71
8/27/2004	WF Chkg	1970	**VOID**Deer ...		R	0.00
7/8/2005	WF Chkg	2100	Deer Creek Ani...		R	-159.25
7/28/2005	WF Chkg	2113	Deer Creek Ani...		R	-838.33
9/13/2005	WF Chkg	2139	Deer Creek Ani...		R	-10.25
5/9/2006	WF Chkg	2181	Deer Creek Ani...		R	-21.14
6/28/2006	WF Chkg	2202	Deer Creek Ani...		R	-166.45
8/28/2006	WF Chkg	2270	Deer Creek Ani...		R	-758.81
9/18/2006	WF Chkg	2278	Deer Creek Ani...		R	-30.00
10/23/2006	WF Chkg	2293	Deer Creek Ani...		R	-21.14
1/10/2007	WF Chkg	2324	Deer Creek Ani...		R	-226.50
1/10/2007	WF Chkg	2331	Deer Creek Ani...		R	-39.83
4/26/2007	WF Chkg	2357	Deer Creek Ani...		R	-21.27
6/26/2007	WF Chkg	2384	Deer Creek Ani...		R	-706.24
7/30/2007	WF Chkg	2400	Deer Creek Ani...		R	-250.84
10/3/2007	WF Chkg	2428	Deer Creek Ani...		R	-10.64
12/19/2007	WF Chkg	2458	Deer Creek Ani...		R	-1,509.02
2/28/2008	WF Chkg	2487	Deer Creek Ani...		R	-217.35
2/3/2011	WF Chkg	2845	Deer Creek Ani...		R	-73.05
12/1/1998 - 5/10/2011						-9,786.34

TOTAL INFLOWS 0.00

TOTAL OUTFLOWS -9,786.34

NET TOTAL -9,786.34

Open Invoice
Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 10498

Patient ID: 12043.2	Species: FELINE	Weight:	
Patient Name: Binky	Breed: DOMESTIC SHORTHAI	Birthday: 1/1/98	Sex: Spayed Female

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
4/25/00	OVARIOHISTORECTOMY-FELINE	Suzanne M. Higgins, DVM	1.00	\$93.50
		Patient Subtotal:		\$93.50

Instructions

OVARIOHISTORECTOMY-TRY TO RESTRICT ACTIVITY FOR NEXT 7 DAYS. KEEP THE INCISION AREA CLEAN AND DRY. WATCH INCISION FOR SIGNS OF REDNESS OR SWELLING. PLEASE CALL OUR OFFICE IF YOU HAVE ANY QUESTIONS.

Invoice Total: \$93.50
Total: \$93.50

RECEIVED
MAY 04 2000

Less Payment: \$0.00
Balance Due: **\$93.50**

PD
5/8/00
#1223
\$93.50

We now have microchips! This may be your best friend's ticket home if he or she is ever lost or stolen!

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 11843

Patient ID: 12043.1	Species: CANINE	Weight:
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthday: 1/1/90
		Sex: Spayed Female

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
7/11/00	Grooming	Suzanne M. Higgins, DVM	1.00	\$23.00
7/26/00	METHYLPREDNISOLONE INJECTION		1.00	\$18.75
7/26/00	TOE NAIL TRIM		1.00	\$0.00
7/26/00	BANDAGE, SMALL		1.00	\$6.85
		Patient Subtotal:		\$48.60

Reminder
8/22/00 Grooming

Invoice Total: \$48.60
Total: \$48.60

*pd 8/9/00
#1270
\$48.60*

Less Payment: \$0.00

Balance Due: \$48.60

Deer Creek Animal Hospital

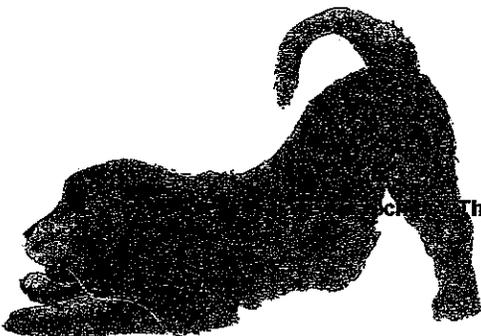
Suzanne M. Higgins, DVM
 20635 N. Cave Creek Rd.
 Phoenix, AZ 85024-4403
 (602) 404-0066

Client ID:
 Invoice #: 12860

*** Address for Alese Barkas
 Phoenix, AZ 85046-1581

Patient ID: 12043.1		Species: CANINE	Weight:	
Patient Name: Crystal		Breed: POODLE/MINIATURE	Birthdate: 1/1/90	Sex: Spayed Female
	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
9/11/00	Grooming	Suzanne M. Higgins, DVM	1.00	\$23.00
			Patient Subtotal:	\$23.00
Reminder				
10/23/00	Grooming			
			Invoice Total:	\$23.00
			Total:	\$23.00

Balance Due:	<u>\$23.00</u>
Cash:	<u>\$40.00</u>
Less Payment:	\$40.00
Change Given:	\$17.00
Balance Due:	<u>\$0.00</u>



This may be your best friend's ticket home if he or she is ever
 lost or stolen!



HOMECARE INSTRUCTIONS
FOR

"Crystal"

FEEDING-

Do not feed or water your animal until he/she is completely alert.
Tonight feed only one-half the amount you normally feed.

Crystal should be awake
enough to eat by 6:00pm.

Feed only special diet.

Normal feeding.

WATER-

Offer water only in small amounts for the first day.

Normal water.

CARE OF SURGICAL SITE- Watch incision for redness or drainage. Do not allow your animal to lick or chew at the incision. If he/she persists call our office.

Dissolvable sutures were used, they do not need to be removed.

Sutures need to be removed in 10-14 days. Please call to schedule an appointment.

Drain needs to be removed in 5-6 days. Please call to schedule an appointment.

EXERCISE-

Try to restrict running and jumping for the first 7 days.

Leash walk only, absolutely no running or jumping for _____ days.

Normal exercise.

RECEIVED

OCT 11 2000

SPECIAL INSTRUCTIONS-

Bloodwork & EKG - normal.

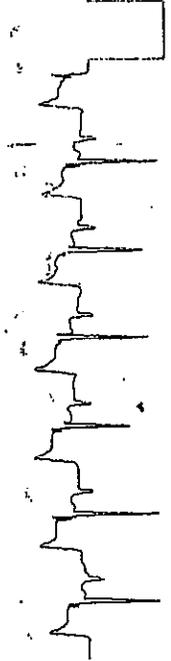
Thank you!
W. D. [Signature]

HESTRAM

S/N 15752 Ver 6.0
05-Oct-2000 06:26PM
Ger Canine >8yr
Crystal
reien
Ward
BUN = 9.3 mg/dl
(7.2-27.0)
ALT = 53 U/L
(10-100)

PCV = 40%
TP = 6.3 mg/dl
Glucose = 65 mg/dl

Name: Crystal
Date: 10-10-00
Channel 2
KI 25mm/s
Filter off
Heska Recorder
Ver. 2.2



Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 14921

*** Address for Alese Barkas
Phoenix, AZ 85046-1581

Patient ID: 12043.1	Species: CANINE	Weight: 10.20 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthday: 1/1/90 Sex: Spayed Female

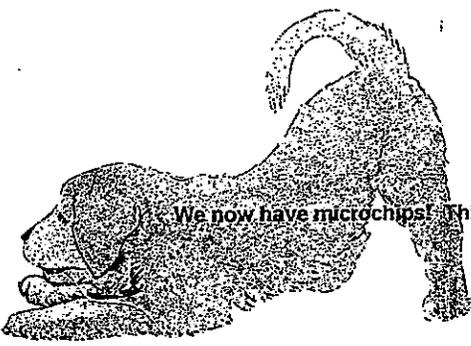
	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
1/9/01	Grooming	Suzanne M. Higgins, DVM	1.00	\$20.00
Patient Subtotal:				\$20.00

<u>Reminder</u>			
2/20/01	Grooming		
		Invoice Total:	\$20.00
		Total:	\$20.00

RECEIVED
JAN 16 2001

Handwritten: POODLE 12/9/01 1343

Less Payment:	\$0.00
Balance Due:	\$20.00



We now have microchips! This may be your best friends ticket home if he or she is ever lost or stolen!

01

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 16522

Patient ID: 12043.1	Species: CANINE	Weight: 10.20 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthday: 1/1/90 Sex: Spayed Female

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
01	Grooming	Suzanne M. Higgins, DVM	1.00	\$23.00
01	Euk Adult Maintenance 8#		1.00	\$10.65
			Patient Subtotal:	\$33.65
				Invoice Total: \$33.65
				Arizona state tax: \$0.61
				Phoenix city tax: \$0.19
				Total: \$34.45

Under
5/01 Grooming

Less Payment:	<u> </u>	\$0.00
Balance Due:	<u> </u>	\$34.45

*pd \$34.45
5/7/01
#1382*

RECEIVED



We now have microchips! This may be your best friends ticket home if he or she is ever lost or stolen!



7/5/2001

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

RECEIVED

Client ID: _____
Invoice #: 18442

Patient ID: 12043.1	Species: CANINE	Weight: 10.20 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthdate: 01/01/1990 Sex: Spayed Female

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
3/1/2001	ANESTHESIA, ISOFLURANE	Suzanne M. Higgins, DVM	1.00	\$65.95
3/1/2001	DENTAL PROPHYLAXIS & POLISHING		1.00	\$73.50
3/1/2001	HESKA PERIOceutic Gel		1.00	\$37.75
Patient Subtotal:				\$177.20

Instructions

ANESTHESIA: YOUR PET HAD AN ENDOTRACHEAL TUBE PLACED IN HIS/HER TRACHEA DURING ANESTHESIA. YOU MAY NOTICE SOME COUGHING FOR THE NEXT COUPLE OF DAYS. THIS IS NORMAL DUE TO A SMALL AMOUNT OF IRRITATION TO THE THROAT AND TRACHEA. IF THE COUGHING SEEMS EXCESSIVE OR YOU ARE CONCERNED, PLEASE CONTACT OUR OFFICE.

Reminder

05/15/2001: Grooming

Invoice Total:	\$177.20
Total:	\$177.20
Balance Due:	\$177.20
Previous Balance:	\$0.00
Balance Due:	<u><u>\$177.20</u></u>

*pd \$177.20
8/15/01
#1420*

Thank You!



1/7/2002

Open Invoice Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID: _____
Invoice #: 21942

Patient ID: 12043.1	Species: CANINE	Weight: 10.20 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthdate: 01/01/1990 Sex: Spayed Female

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
1/7/2002	EXAMINATION/OFFICE CALL	Suzanne M. Higgins, DVM	1.00	\$26.50
1/7/2002	ANESTHESIA , LOCAL		1.00	\$26.85
1/7/2002	SURGERY, GENERAL		10.00	\$30.00
1/7/2002	Surgical supplies		1.00	\$20.00
		Patient Subtotal:		\$103.35

Reminder
05/15/2001 Grooming

Invoice Total:	\$103.35
Arizona state tax:	\$1.14
Phoenix city tax:	\$0.36
Total:	\$104.85
Balance Due:	\$104.85
Previous Balance:	\$0.00
Balance Due:	\$104.85

*PD \$104.85
1/10/02
#1477*

20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 21942

Patient ID: 12043.1	Species: CANINE	Weight: 10.20 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthday: 01/01/1990 Sex: Spayed Female

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
1/7/2002	EXAMINATION/OFFICE CALL	Suzanne M. Higgins, DVM	1.00	\$26.50
1/7/2002	ANESTHESIA , LOCAL		1.00	\$26.85
1/7/2002	SURGERY, GENERAL		10.00	\$30.00
1/7/2002	Surgical supplies		1.00	\$20.00

Patient Subtotal: \$103.35

Invoice Total: \$103.35

Arizona state tax : \$1.14

Phoenix city tax : \$0.36

Total: \$104.85

Balance Due: \$104.85

Previous Balance: \$0.00

Balance Due: \$104.85

Check Check #: 1477: (\$104.85)

Less Payment: (\$104.85)

Balance Due: \$0.00

Deer Creek Animal Hospital
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066, ext.

STATEMENT

DATE
9/4/2002
CLIENT
AMOUNT REMITTED

PLEASE RETURN THIS PORTION OF STATEMENT WITH YOUR PAYMENT
KEEP THE PORTION OF STATEMENT FOR YOUR RECORDS

DATE	DESCRIPTION	AMOUNT
------	-------------	--------

Previous Balance:

~~\$339.78~~

*Rec \$339.76
9/9/02
#1582*

RECEIVED

INITIALS	\$339.78	\$0.00	\$0.00	AMOUNT DUE	\$339.78
----------	----------	--------	--------	------------	----------

Your account is 30 days overdue. Please pay the balance to avoid further finance charges.

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 27734

Patient ID: 12043.1	Species: CANINE	Weight: 10.20 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthdate: 01/01/1990 Sex: Spayed Female

	Description	Staff Name	Quantity	Total
10/16/2002	PROFESSIONAL SERVICES	Suzanne M. Higgins, DVM	1.00	\$15.00
10/16/2002	ANESTHESIA, ISOFLURANE		1.00	\$75.85
10/16/2002	ANESTHESIA , ISO (ADDITIONAL)		1.00	\$35.85
10/16/2002	DENTAL PROPHYLAXSIS & POLISHING		1.00	\$78.50
10/16/2002	EXTRACTION, MINIMAL		1.00	\$5.95
10/16/2002	Doxirobe Gel		1.00	\$41.96
Patient Subtotal:				\$253.11

Instructions

ANESTHESIA: YOUR PET HAD AN ENDOTRACHEAL TUBE PLACED IN HIS/HER TRACHEA DURING ANESTHESIA. YOU MAY NOTICE SOME COUGHING FOR THE NEXT COUPLE OF DAYS. THIS IS NORMAL DUE TO A SMALL AMOUNT OF IRRITATION TO THE THROAT AND TRACHEA. IF THE COUGHING SEEMS EXCESSIVE OR YOU ARE CONCERNED, PLEASE CONTACT OUR OFFICE.

DENTISTRY: THE DENTISTRY PERFORMED ON YOUR PET INVOLVED TOOTH EXTRACTIONS. EXPECT YOUR PET'S MOUTH TO BE SORE FOR A FEW DAYS, FEEDING SOFT FOOD IS RECOMMENDED. A VERY SMALL AMOUNT OF BLEEDING MAY OCCUR. THIS SHOULD STOP DURING THE NEXT 24 HOURS.

Invoice Total:	\$253.11
Total:	<u>\$253.11</u>
Balance Due:	\$253.11
Previous Balance:	\$0.00
Balance Due:	<u><u>\$253.11</u></u>

*pd 10/25/02

\$ 253.11*

OCT 21 2002

11/22/2002

Deer Creek Animal Hospital

Page 1 / 1

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 28503

Patient ID: 12043.2	Species: FELINE	Weight:	
Patient Name: Binky	Breed: DOMESTIC SHORTHAIK	BirthDay: 01/01/1998	Sex: Spayed Female

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
11/22/2002	BOARDING (FELINE& EXOTIC)	Dr. Aaron T. Franko, DVM	13.00	\$147.55
		Patient Subtotal:		\$147.55
		Invoice Total:		\$147.55
		Total:		\$147.55
		Balance Due:		\$147.55
		Previous Balance:		\$0.00
		Balance Due:		\$147.55

Pce 11/27/02
 # 1672
 \$ 147.55

RECEIVED
 NOV 23 2002

We now have microchips! This may be your best friends ticket home if he or she is ever lost or stolen!

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID: _____
Invoice #: 29235

Patient ID: 12043.1	Species: CANINE	Weight: 10.20 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthday: 01/01/1990 Sex: Spayed Female

Description	Staff Name	Quantity	Total
12/26/2002 Euk Low Residue Adult 5#	Suzanne M. Higgins, DVM	1.00	\$9.45
12/26/2002 i/d Canine Can 14-3/4 oz		6.00	\$8.40
12/26/2002 Euk Maximum Calorie 6oz.		1.00	\$1.01
Patient Subtotal:			\$18.86

Reminder
02/06/2003 Grooming

Invoice Total:	\$18.86
Arizona state tax :	\$1.08
Phoenix city tax :	\$0.34
Total:	\$20.28
Balance Due:	\$20.28
Previous Balance:	\$719.00
Balance Due:	\$739.28

RECEIVED
DEC 30 2002

Handwritten: \$739.28
12/30/02
\$16.95



Thank you from the staff of Deer Creek Animal Hospital. Best wishes for a healthy and happy holiday season!

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 32368

Previous Balance:	\$0.00
Balance Due:	\$120.00



Please join us for our 2nd Annual Open House on Saturday, May 31st, 2003. Hope to see you there!

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

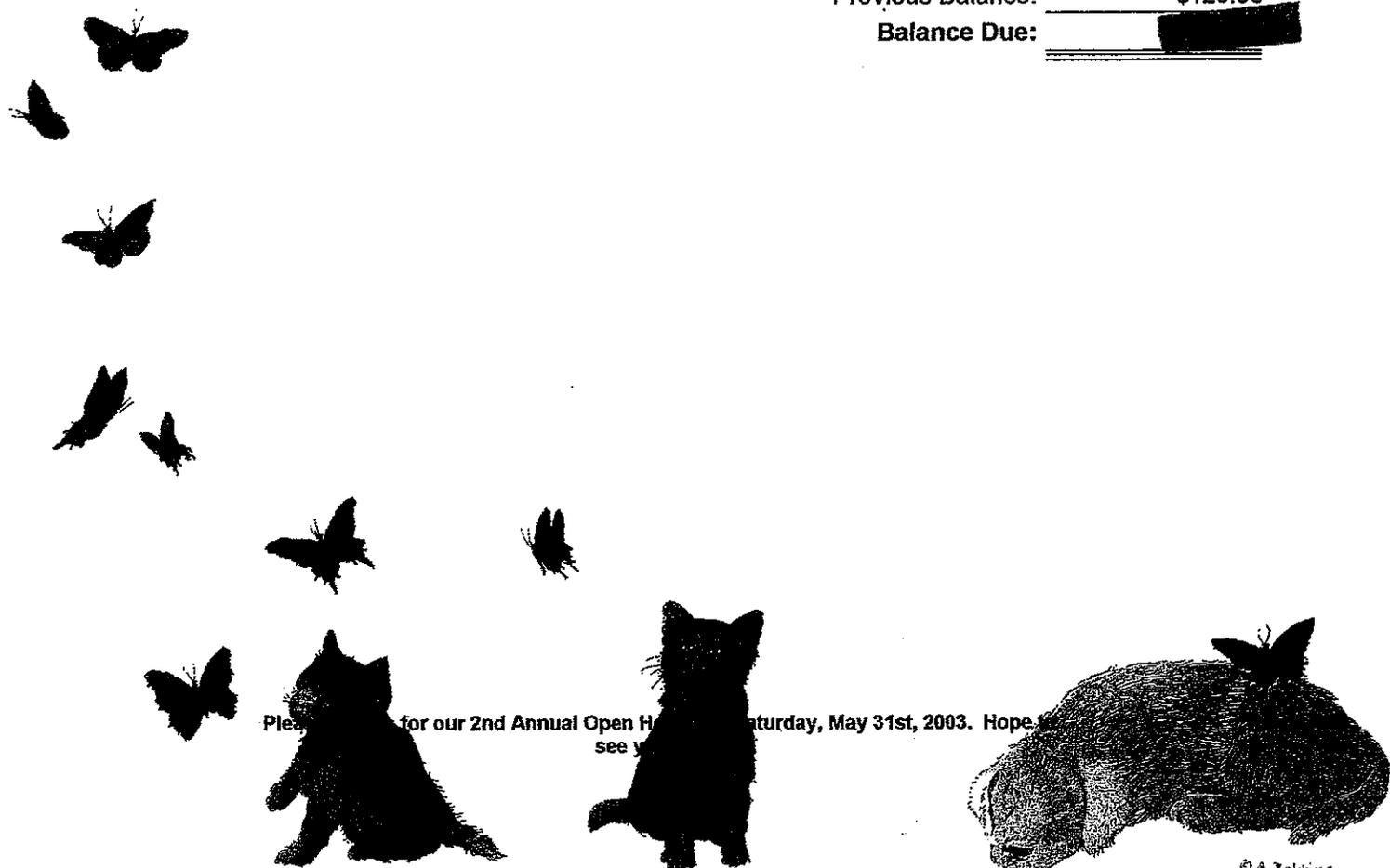
Client ID:
Invoice #: 32372

Patient ID: 12043.1	Species: CANINE	Weight: 10.20 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthdate: 01/01/1990 Sex: Spayed Female

	Description	Staff Name	Quantity	Total
4/30/2003	1/d Canine Dry Small Bites 5#	Ms. Amanda D. Stein	1.00	\$10.09
Patient Subtotal:				\$10.09

- Reminder
- 02/06/2003 Grooming
 - 04/30/2004 DA2P-PARVO-CORONA-ANNUAL
 - 04/30/2004 HEARTWORM TEST
 - 04/30/2006 RABIES VACCINE-3 YEAR

Invoice Total:	\$10.09
Arizona state tax :	\$0.64
Phoenix city tax :	\$0.18
Total:	\$10.91
Balance Due:	\$10.91
Previous Balance:	\$120.00
Balance Due:	[REDACTED]



Please join us for our 2nd Annual Open House on Saturday, May 31st, 2003. Hope to see you there!

DEER CREEK ANIMAL HOSPITAL

PATIENT	CLIENT	CLIENT #	BREED	DOB	SEX
BUNKY			DSH	1-1-98	F/S

DATE	
4-24-00	EV417 RE: NSF
1-10-02	Boarding Until 11-23-02

4-30-03	EVBCD <input checked="" type="checkbox"/> FEVY <input checked="" type="checkbox"/> Rabies <input checked="" type="checkbox"/> 8.5# TE: mod. dental calculus - psalms on head @ side cranial to ear.	<small> QP Schering-Plough Animal Health Eclipse® Serial No: 207152 Exp. Date: 13 AUG 03 </small>	<small> QP Schering-Plough Animal Health Fervaxyn® FELV Serial No: 208160 Exp. Date: 25 JUL 04 </small>	<small> Merial Rabies Vaccine Killed Virus Imrab® 3 TF Merial 18001A 30APR04 </small>
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Suzanne M. Higgins, DVM
 20635 N. Cave Creek Rd.
 Phoenix, AZ 85024-4403
 (602) 404-0066

RECEIVED
 SEP 12 2003

Client ID: _____
 Invoice #: 35526

7

Patient ID: 12043.1	Species: CANINE	Weight: 10.20 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthdate: 01/01/1990 Sex: Spayed Female

Description	Staff Name	Quantity	Total
9/3/2003 Amoxicillin Suspension 50mL	Suzanne M. Higgins, DVM	1.00	\$19.95
9/3/2003 Butorphanol Susp. 0.3mg/mL 1oz		1.00	\$24.55
9/3/2003 EXAMINATION/OFFICE CALL		1.00	\$32.00
9/3/2003 PROCAIN PEN G INJECTION		1.00	\$18.75
9/3/2003 PRE-ANESTHETIC PROFILE		1.00	\$51.50
9/3/2003 HISTOPATHOLOGY		1.00	\$77.50
9/3/2003 ANESTHESIA, ISOFLURANE		1.00	\$77.75
9/3/2003 ANESTHESIA, ISO (ADDITIONAL)		1.00	\$35.85
9/3/2003 SURGERY, GENERAL		6.00	\$24.00
9/3/2003 SURGERY, GENERAL		15.00	\$60.00
9/3/2003 DENTAL PROPHYLAXIS & POLISHING		1.00	\$80.50
9/3/2003 Doxirobe Gel		1.00	\$41.96
9/3/2003 BUTORPHANOL INJECTION (FOR PAIN)		0.20	\$0.00
Patient Subtotal:			\$544.31

Instructions

ANESTHESIA: YOUR PET HAD AN ENDOTRACHEAL TUBE PLACED IN HIS/HER TRACHEA DURING ANESTHESIA. YOU MAY NOTICE SOME COUGHING FOR THE NEXT COUPLE OF DAYS. THIS IS NORMAL DUE TO A SMALL AMOUNT OF IRRITATION TO THE THROAT AND TRACHEA. IF THE COUGHING SEEMS EXCESSIVE OR YOU ARE CONCERNED, PLEASE CONTACT OUR OFFICE.

Reminder

- 10/06/2003 Grooming
- 04/30/2004 DA2P-PARVO-CORONA-ANNUAL
- 04/30/2004 HEARTWORM TEST
- 04/30/2006 RABIES VACCINE-3 YEAR

Handwritten:
 PA 844/31
 \$1800
 9/18/03

Invoice Total:	\$544.31
Total:	\$544.31
Balance Due:	\$544.31
Previous Balance:	\$0.00
Balance Due:	\$544.31



We now have Pet First Aid Kits for only \$18.00. Proceeds benefit the Valley of the Sun Giant Schnauzer Rescue.

9/22/2003

Deer Creek Animal Hospital
Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066 ext.

RECEIVED
SEP 24 2003

Payment On Account

Client ID:

Previous Balance:	\$544.31
Check, Check #: 1800	\$544.31
Subtotal:	\$0.00
Change Given:	
Balance Due:	\$0.00

Thank you! ☺



Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

RECEIVED

DEC 08 2003

Client ID:

Invoice #: 37714

Patient ID: 12043.1 Species: CANINE Weight: 9.04 pounds
Patient Name: Crystal Breed: POODLE/MINIATURE Birthday: 01/01/1990 Sex: Spayed Female

	Description	Staff Name	Quantity	Total
12/4/2003	Surgical Blades #10	Suzanne M. Higgins, DVM	1.00	\$0.20
12/4/2003	Cap/mask/Gown, surgical		1.00	\$2.50
12/4/2003	Surgical Gloves, sterile sz 6.5		1.00	\$3.95
12/4/2003	SURGICAL PACK		1.00	\$15.00
12/4/2003	SURGICAL SUITE		1.00	\$15.00
12/4/2003	Suture Matl, Ethilon 4-0		1.00	\$7.50
12/4/2003	Suture Matl, Vicryl 4-0		1.00	\$7.50
12/4/2003	HISTOPATHOLOGY		1.00	\$77.50
12/4/2003	ANESTHESIA, ISOFLURANE		1.00	\$77.75
12/4/2003	ANESTHESIA , ISO (ADDITIONAL)		1.00	\$35.85
12/4/2003	SURGERY, GENERAL		30.00	\$120.00

Patient Subtotal: \$362.75

Instructions

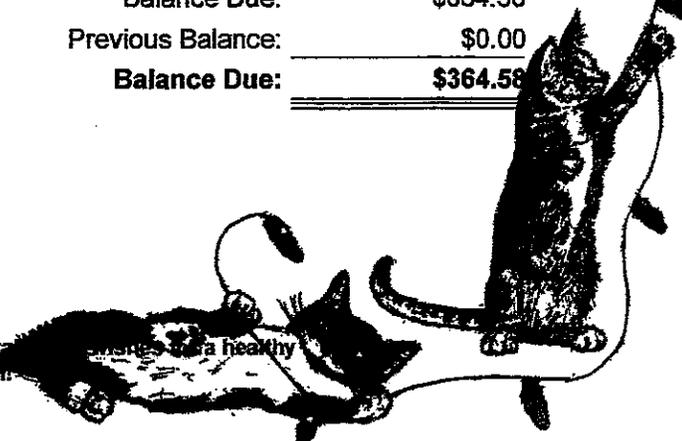
ANESTHESIA: YOUR PET HAD AN ENDOTRACHEAL TUBE PLACED IN HIS/HER TRACHEA DURING ANESTHESIA. YOU MAY NOTICE SOME COUGHING FOR THE NEXT COUPLE OF DAYS. THIS IS NORMAL DUE TO A SMALL AMOUNT OF IRRITATION TO THE THROAT AND TRACHEA. IF THE COUGHING SEEMS EXCESSIVE OR YOU ARE CONCERNED, PLEASE CONTACT OUR OFFICE.

Reminder

- 11/16/2003 Grooming
- 04/30/2004 DA2P-PARVO-CORONA-ANNUAL
- 04/30/2004 HEARTWORM TEST
- 04/30/2006 RABIES VACCINE-3 YEAR

*Pd \$364.58
12/19/03 # 1837*

Invoice Total:	\$362.75
Arizona state tax :	\$1.42
Phoenix city tax :	\$0.41
Total:	\$364.58
Balance Due:	\$364.58
Previous Balance:	\$0.00
Balance Due:	\$364.58



Thank you from the staff of Deer Creek Animal Hospital for a healthy and happy holiday season!

Open Invoice

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
 20635 N. Cave Creek Rd.
 Phoenix, AZ 85024-4403
 (602) 404-0066

Client ID:
 Invoice #: 40536

Patient ID: 12043.1	Species: CANINE	Weight: 9.04 pounds
Patient Name: Crystal	Breed: POODLE/MINIATURE	Birthdate: 01/01/1990 Sex: Spayed Female

<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
3/28/2004 Cephalexin drops 50mg/ml 50ml	Suzanne M. Higgins, DVM	1.00	\$21.95
3/28/2004 Metoclopramide (Reglan) Susp. 5mg/5ml		20.00	\$16.00
3/29/2004 EXAMINATION/OFFICE CALL		1.00	\$36.00
3/29/2004 BLOOD COLLECTION		1.00	\$7.00
3/29/2004 CEPHALEXIN INJECTION		4.00	\$40.00
3/29/2004 PROCAIN PEN G INJECTION		1.00	\$18.75
3/29/2004 COCCIDIOIDES/ EHRlichia PROFILE		1.00	\$126.00
3/29/2004 ANESTHESIA, ISOFLURANE		1.00	\$85.75
3/29/2004 ANESTHESIA , ISO (ADDITIONAL)		1.00	\$39.95
3/29/2004 SURGERY, GENERAL		45.00	\$191.25
3/29/2004 k/d Canine Dry 10 lbs		1.00	\$18.49
3/29/2004 k/d Canine Can 15-3/4 oz		2.00	\$2.84
3/29/2004 HOSPITALIZATION, INTENSIVE CARE		3.00	\$119.85
Patient Subtotal:			\$723.83

Instructions

ANESTHESIA: YOUR PET HAD AN ENDOTRACHEAL TUBE PLACED IN HIS/HER TRACHEA DURING ANESTHESIA. YOU MAY NOTICE SOME COUGHING FOR THE NEXT COUPLE OF DAYS. THIS IS NORMAL DUE TO A SMALL AMOUNT OF IRRITATION TO THE THROAT AND TRACHEA. IF THE COUGHING SEEMS EXCESSIVE OR YOU ARE CONCERNED, PLEASE CONTACT OUR OFFICE.

Reminder

- 12/16/2003 Grooming
- 04/30/2004 DA2P-PARVO-CORONA-ANNUAL
- 04/30/2004 HEARTWORM TEST
- 04/30/2006 RABIES VACCINE-3 YEAR

PAID 4/19/04 #1894

Invoice Total:	\$723.83
Arizona state tax :	\$1.34
Phoenix city tax :	\$0.38
Total:	\$725.55
Balance Due:	\$725.55
Previous Balance:	\$0.00
Balance Due:	\$725.55

RECEIVED
 APR 02 2004

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID: 19
Invoice #: 41943

Patient ID: 13857.1	Species: CANINE	Weight:
Patient Name: Skrufi	Breed: YORKSHIRE/MIX	Birthdate: 04/24/1992
		Sex: Neutered Male

	Description	Staff Name	Quantity	Total
5/26/2004	k/d Canine Can 15-3/4 oz	Suzanne M. Higgins, DVM	4.00	(\$5.68)
5/26/2004	c/d Canine Can 14-3/4 oz		4.00	\$5.84
Patient Subtotal:				\$0.16

Reminder

- 01/27/2004 Grooming
- 10/13/2004 DA2P-PARVO-CORONA-ANNUAL
- 10/13/2004 HEARTWORM TEST
- 10/13/2004 BORDETELLA VACCINE-ANNUAL

Invoice Total:	\$0.16
Arizona state tax :	\$0.01
Phoenix city tax :	\$0.01
Total:	\$0.18
Balance Due:	\$0.18
Previous Balance:	(\$16.91)
Balance Due:	(\$16.73)

pd 6/17/04
~~\$16~~
 #1927

RECEIVED
 JUN 8 2 2004



We need dental care too!

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 42815

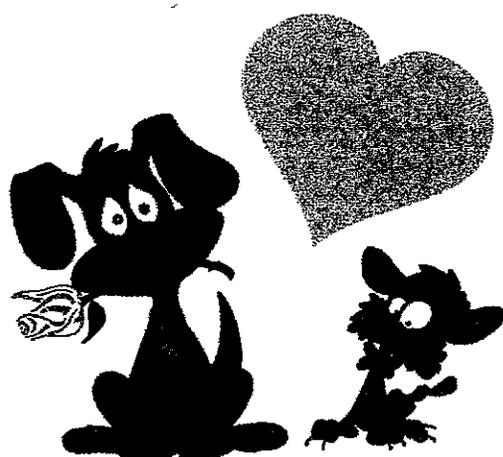
Patient ID: 13857.1 Species: CANINE Weight:
Patient Name: Skrufi Breed: YORKSHIRE/MIX Birthday: 04/24/1992 Sex: Neutered Male

	Description	Staff Name	Quantity	Total
6/29/2004	BLOOD COLLECTION	Suzanne M. Higgins, DVM	1.00	\$7.00
6/29/2004	BLOOD UREA NITROGEN (BUN)		1.00	\$19.75
6/29/2004	URINALYSIS		1.00	\$23.50
6/29/2004	COCCIDIOMYCOSIS SCREEN & TITER		1.00	\$72.00
6/29/2004	RADIOGRAPH/INTERPRETATION		1.00	\$79.85
6/29/2004	Cephalexin drops 50mg/ml 50ml		1.00	\$21.95
6/30/2004	c/d Canine Can 14-3/4 oz		6.00	\$8.76
Patient Subtotal:				\$238.26

Reminder

- 01/27/2004 Grooming
- 10/13/2004 DA2P-PARVO-CORONA-ANNUAL
- 10/13/2004 HEARTWORM TEST
- 10/13/2004 BORDETELLA VACCINE-ANNUAL

Invoice Total: \$238.26
 Arizona state tax : \$0.55
 Phoenix city tax : \$0.16
Total: \$238.97
Balance Due: \$238.97
 Previous Balance: (\$33.46)
Balance Due: \$205.51



RECEIVED
 JUL 02 2004
 7/6/04
 #1931

6/29/2004

Open Invoice Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

RECEIVED

JUL 01 2004

Client ID: 7277

Invoice #: 42815

Patient ID: 13857.1	Species: CANINE	Weight:
Patient Name: Skrufi	Breed: YORKSHIRE/MIX	Birthdate: 04/24/1992
		Sex: Neutered Male

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
6/29/2004	BLOOD COLLECTION	Suzanne M. Higgins, DVM	1.00	\$7.00
6/29/2004	BLOOD UREA NITROGEN (BUN)		1.00	\$19.75
6/29/2004	URINALYSIS		1.00	\$28.95
6/29/2004	COCCIDIOMYCOSIS SCREEN & TITER		1.00	\$72.00
6/29/2004	RADIOGRAPH/INTERPRETATION		1.00	\$79.85
6/29/2004	Cephalexin drops 50mg/ml 50ml		1.00	\$21.95
		Patient Subtotal:		\$229.50

Reminder

- 01/27/2004 Grooming
- 10/13/2004 DA2P-PARVO-CORONA-ANNUAL
- 10/13/2004 HEARTWORM TEST
- 10/13/2004 BORDETELLA VACCINE-ANNUAL

Invoice Total:	\$229.50
Total:	\$229.50
Balance Due:	\$229.50
Previous Balance:	(\$33.46)
Balance Due:	<u><u>\$196.04</u></u>

Re:



We need dental care too!



7/26/2004

Open Invoice Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066



Client ID:
Invoice #: 43543

Patient ID: 13857.1	Species: CANINE	Weight:
Patient Name: Skrufi	Breed: YORKSHIRE/MIX	Birthday: 04/24/1992
		Sex: Neutered Male

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
7/24/2004	Metacam 10ml	Suzanne M. Higgins, DVM	1.00	\$15.90
7/26/2004	EXAMINATION/OFFICE CALL		1.00	\$36.00
7/26/2004	RADIOGRAPH/INTERPRETATION		1.00	\$79.85
7/26/2004	RADIOGRAPH, ADD'L VIEWS		1.00	\$33.95
7/26/2004	INJECTION, IV DEXAMETHASONE		1.00	\$26.95
		Patient Subtotal:		\$192.65

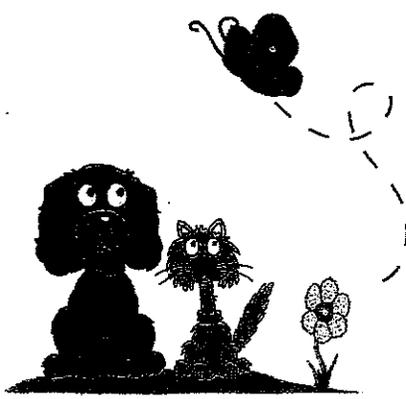
Reminder

01/27/2004 Grooming
10/13/2004 DA2P-PARVO-CORONA-ANNUAL
10/13/2004 HEARTWORM TEST
10/13/2004 BORDETELLA VACCINE-ANNUAL

Invoice Total:	\$192.65
Arizona state tax :	\$1.00
Phoenix city tax :	\$0.29
Total:	\$193.94
Balance Due:	\$193.94
Previous Balance:	\$0.00
Balance Due:	\$193.94

RECEIVED
JUL 27 2004

*Rec \$193.94
7/30/04
#1953*



8/10/2004

Open Invoice Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 43914

Patient ID: 13857.1 Species: CANINE Weight: 6.05 pounds
Patient Name: Skrufi Breed: YORKSHIRE/MIX Birthday: 04/24/1992 Sex: Neutered Male

	Description	Staff Name	Quantity	Total
8/10/2004	Amoxicillin Suspension 30 ml	Suzanne M. Higgins, DVM	1.00	\$20.95
8/10/2004	PROCAIN PEN G INJECTION		1.00	\$18.75
8/10/2004	ANESTHESIA, ISOFLURANE		1.00	\$85.75
8/10/2004	ANESTHESIA, ISO (ADDITIONAL)		2.00	\$79.90
8/10/2004	DENTAL PROPHYLAXIS & POLISHING		1.00	\$90.50
8/10/2004	EXTRACTION, MINIMAL		2.00	\$11.90
8/10/2004	Doxirobe Gel		1.00	\$41.96
8/10/2004	BUTORPHANOL INJECTION (FOR PAIN)		0.20	\$0.00
Patient Subtotal:				\$349.71

Instructions

ANESTHESIA: YOUR PET HAD AN ENDOTRACHEAL TUBE PLACED IN HIS/HER TRACHEA DURING ANESTHESIA. YOU MAY NOTICE SOME COUGHING FOR THE NEXT COUPLE OF DAYS. THIS IS NORMAL DUE TO A SMALL AMOUNT OF IRRITATION TO THE THROAT AND TRACHEA. IF THE COUGHING SEEMS EXCESSIVE OR YOU ARE CONCERNED, PLEASE CONTACT OUR OFFICE.

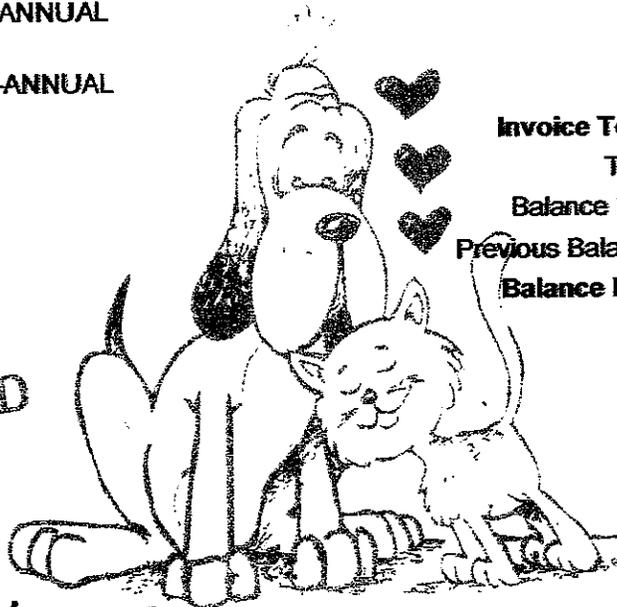
DENTISTRY: THE DENTISTRY PERFORMED ON YOUR PET INVOLVED TOOTH EXTRACTIONS. EXPECT YOUR PET'S MOUTH TO BE SORE FOR A FEW DAYS. FEEDING SOFT FOOD IS RECOMMENDED. A VERY SMALL AMOUNT OF BLEEDING MAY OCCUR, THIS SHOULD STOP DURING THE NEXT 24 HOURS.

Reminder

- 01/27/2004 Grooming
- 01/13/2004 DA2P-PARVO-CORONA-ANNUAL
- 10/13/2004 HEARTWORM TEST
- 10/13/2004 BORDETELLA VACCINE-ANNUAL

*pd 8/16/04
\$196.49*

RECEIVED
AUG 16 2004



Invoice Total:	\$349.71
Total:	\$349.71
Balance Due:	\$349.71
Previous Balance:	\$0.00
Balance Due:	\$349.71

Healthy pets make happy pets

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

RECEIVED

AUG 23 2004

Client ID:
Invoice #: 43914

Patient ID: 13857.1 Species: CANINE Weight: 6.05 pounds
Patient Name: Skrufi Breed: YORKSHIREMIX Birthday: 04/24/1992 Sex: Neutered Male

	Description	Staff Name	Quantity	Total
8/10/2004	Amoxicillin Suspension 30 ml	Suzanne M. Higgins, DVM	1.00	\$2.11
8/10/2004	PROCAIN PEN G INJECTION		1.00	\$3.00
8/10/2004	ANESTHESIA, ISOFLURANE		1.00	\$42.85
8/10/2004	ANESTHESIA, ISO (ADDITIONAL)		2.00	\$39.95
8/10/2004	DENTAL PROPHYLAXIS & POLISHING		1.00	\$45.25
8/10/2004	EXTRACTION, MINIMAL		2.00	\$5.95
8/10/2004	Doxirobe Gel		1.00	\$21.00
8/10/2004	BUTORPHANOL INJECTION (FOR PAIN		0.20	\$0.00
8/12/2004	Dexamethasone Inj. 100ml		1.00	\$3.00
8/12/2004	RADIOGRAPH/INTERPRETATION		1.00	\$39.93
8/12/2004	RADIOGRAPH, ADD'L VIEWS		1.00	\$16.98
8/12/2004	Metacam 10ml		1.00	\$7.00
8/12/2004	Cephalexin drops 50mg/ml 50ml		1.00	\$6.00
8/12/2004	BLOOD UREA NITROGEN (BUN)		1.00	\$6.00
8/12/2004	URINALYSIS		1.00	\$8.00
8/12/2004	COCCIDIOMYCOSIS SCREEN & TITER		1.00	\$36.00
8/12/2004	RADIOGRAPH/INTERPRETATION		1.00	\$39.93
Patient Subtotal:				\$322.95

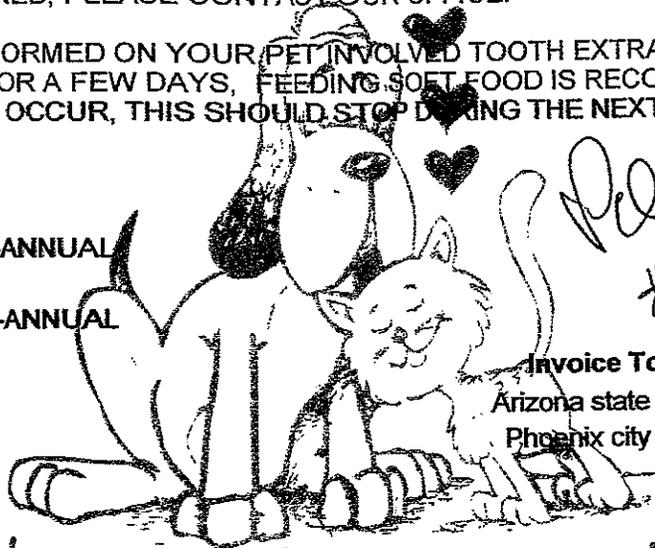
Instructions

ANESTHESIA: YOUR PET HAD AN ENDOTRACHEAL TUBE PLACED IN HIS/HER TRACHEA DURING ANESTHESIA. YOU MAY NOTICE SOME COUGHING FOR THE NEXT COUPLE OF DAYS. THIS IS NORMAL DUE TO A SMALL AMOUNT OF IRRITATION TO THE THROAT AND TRACHEA. IF THE COUGHING SEEMS EXCESSIVE OR YOU ARE CONCERNED, PLEASE CONTACT OUR OFFICE.

DENTISTRY: THE DENTISTRY PERFORMED ON YOUR PET INVOLVED TOOTH EXTRACTIONS. EXPECT YOUR PET'S MOUTH TO BE SORE FOR A FEW DAYS, FEEDING SOFT FOOD IS RECOMMENDED. A VERY SMALL AMOUNT OF BLEEDING MAY OCCUR, THIS SHOULD STOP DURING THE NEXT 24 HOURS.

Reminder

- 8/27/2004 Grooming
- 10/13/2004 DA2P-PARVO-CORONA-ANNUAL
- 10/13/2004 HEARTWORM TEST
- 10/13/2004 BORDETELLA VACCINE-ANNUAL



*pe 8/27/04
#1970
\$322.95*

Invoice Total: \$322.95
Arizona state tax: \$0.44
Phoenix city tax: \$0.13

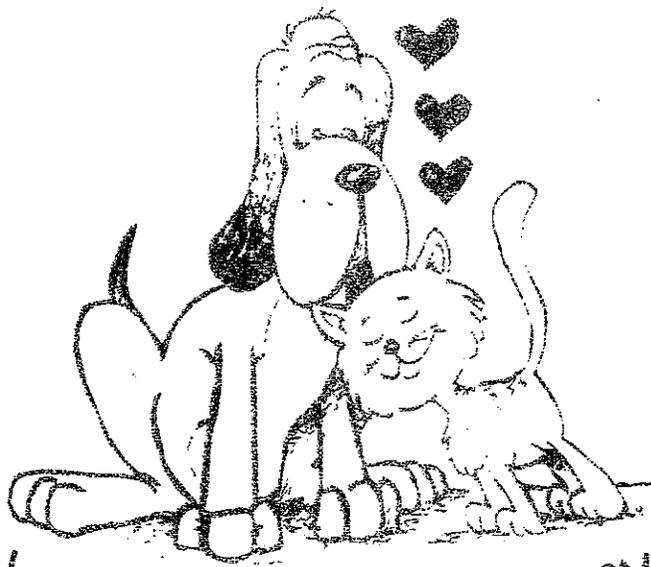
Healthy pets make happy pets

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 43914

Total:	\$323.52
Balance Due:	\$323.52
Previous Balance:	\$0.00
Balance Due:	\$323.52
Check Check #: 1963:	(\$349.71)
Less Payment:	(\$349.71)
Balance Due:	(\$26.19)



Healthy pets make happy pets

91-527 804
1221
5623905888

1970

8/27/04

Pay to the order of Deer Creek Animal Hospital \$322.95
Three Hundred Twenty Two and 95/100



Wells Fargo Bank Arizona, N.A.
13015 N. Tatum Blvd.
Phoenix, AZ 85032
www.wellsfargo.com

[Signature]

MEMO

CF ID # 12043

1970

ARTIQUE

© 2004 WELLS FARGO BANK

8/18/2004

Deer Creek Animal Hospital

Page 2 / 2

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 43914

Total:	<u>\$323.52</u>
Invoice Balance Due:	<u>\$323.52</u>
Check Check #: 1963:	<u>(\$349.71)</u>
Less Payment:	<u>(\$349.71)</u>
Invoice Balance Due:	<u>(\$26.19)</u>
Balance Due:	<u>\$-21.46</u>

We received a check on the 18th in the amount of \$349.71 leaving a credit of \$21.46.
Thankyou 😊

RECEIVED
SEP 08 2004

Deer Creek A.H.
- Jaime

11/23/2004

Deer Creek Animal Hospital

Page 1 / 1

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID: CASH
Invoice #: 46503

Patient ID: CASH	Species: OTHER SMALL	Weight: 1.00 pounds
Patient Name: CASH 1	Breed: OTHER BREED	Birthday: 03/21/1997 Sex: Other

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
11/23/2004	Sweater - small	Suzanne M. Higgins, DVM	1.00	\$9.00
			Patient Subtotal:	\$9.00

Reminder
01/04/2005 Grooming

Invoice Total:	\$9.00
Arizona state tax :	\$0.57
Phoenix city tax :	\$0.16
Total:	\$9.73
Balance Due:	\$9.73
Previous Balance:	\$0.00
Balance Due:	\$9.73
Check Check #: 1163:	(\$9.73)
Less Payment:	(\$9.73)
Balance Due:	\$0.00

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

2/21/05

Client ID:
Invoice #: 48655

Patient ID: 13857.1	Species: CANINE	Weight: 6.05 pounds
Patient Name: Skrufi	Breed: YORKSHIRE/MIX	Birthday: 04/24/1992 Sex: Neutered Male

Description	Staff Name	Quantity	Total
2/21/2005 r/d Canine Can 14 1/4oz	Suzanne M. Higgins, DVM	6.00	\$9.48
2/21/2005 r/d Canine Dry 10 lbs		1.00	\$18.09
Patient Subtotal:			\$27.57

- Reminder
- 01/27/2004 Grooming
 - 10/13/2004 DA2P-PARVO-CORONA-ANNUAL
 - 10/13/2004 HEARTWORM TEST
 - 10/13/2004 BORDETELLA VACCINE-ANNUAL

Invoice Total:	\$27.57
Arizona state tax :	\$1.74
Phoenix city tax :	\$0.50
Total:	\$29.81
Balance Due:	\$29.81
Previous Balance:	(\$1.48)
Balance Due:	\$28.33
Check Check #: 1265:	(\$28.33)
Less Payment:	(\$28.33)
Balance Due:	\$0.00

Open Invoice

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

6/20/2005

Page 1 / 2

Client ID:
Invoice #: 52115

Patient ID: 13857.1	Species: Canine	Weight: 6.05 pounds
Patient Name: Skruf	Breed: YORKSHIRE/MIX	Birthdate: 04/24/1992 Sex: Neutered Male

	Description	Staff Name	Quantity	Total
6/20/2005	EXAMINATION/OFFICE CALL	Suzanne M. Higgins, DVM	1.00	\$36.00
6/20/2005	BORDETELLA VACCINE-ANNUAL		1.00	\$19.75
6/20/2005	DA2P-PARVO-CORONA-ANNUAL		1.00	\$21.50
Patient Subtotal:				\$77.25

Instructions

A FEW PETS MAY EXPERIENCE SOME LETHARGY AND SORENESS FROM THE VACCINATIONS. IF THIS PERSISTS LONGER THAN 24 HOURS, PLEASE CALL OUR OFFICE.

Reminder

- ~~01/27/2004 Grooming~~
- 06/20/2006 BORDETELLA VACCINE-ANNUAL
- 06/20/2006 DA2P-PARVO-CORONA-ANNUAL
- ~~06/20/2006 HEARTWORM TEST~~

Patient ID: 12043.2	Species: FELINE	Weight:
Patient Name: Binky	Breed: DOMESTIC SHORTHAIR	Birthdate: 01/01/1998 Sex: Spayed Female

	Description	Staff Name	Quantity	Total
6/20/2005	EXAMINATION/OFFICE CALL	Suzanne M. Higgins, DVM	1.00	\$36.00
6/20/2005	FELINE LEUKEMIA VACCINE-ANNUAL		1.00	\$24.50
6/20/2005	FVRCP VACCINE-ANNUAL		1.00	\$21.50
Patient Subtotal:				\$82.00

Instructions

A FEW PETS MAY EXPERIENCE SOME LETHARGY AND SORENESS FROM THE VACCINATIONS. IF THIS PERSISTS LONGER THAN 24 HOURS, PLEASE CALL OUR OFFICE.

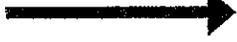
Reminder

- 04/30/2006 RABIES VACCINE-3 YEAR
- 06/20/2006 FELINE LEUKEMIA VACCINE-ANNUAL
- 06/20/2006 FVRCP VACCINE-ANNUAL

*Del 7/8/05
2101
\$159.25*

Invoice Total:	\$159.25
Total:	\$159.25
Balance Due:	\$159.25
Previous Balance:	\$0.00
Balance Due:	\$159.25

DATE	DESCRIPTION	AMOUNT
	Previous Balance:	\$0.00
6/30/2005	Invoice #52115 Closed	\$169.50
<p>RECEIVED JUL 12 2005</p> <p><i>Deer Creek Animal Hosp.</i></p>		<p>\$169.50 337.76 487.41 2.26 10.65 <hr/>838.38</p>

CURRENT	30 DAYS	60 DAYS	90 DAYS	AMOUNT DUE	
\$169.50	\$0.00	\$0.00	\$0.00		\$169.50

DATE	DESCRIPTION	AMOUNT
	Previous Balance:	\$838.33
8/2/2005	Payment: Check, Check #: 2113	(\$838.33)
8/31/2005	Invoice #54101 Closed	\$10.25

PD 1025
9/10/05
2/39

RECEIVED
 SEP 09 2005

CURRENT	30 DAYS	60 DAYS	90 DAYS	AMOUNT DUE →	\$10.25
\$10.25	\$0.00	\$0.00	\$0.00		

4/20/2005

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 50256

Patient ID: 13857.1	Species: Canine	Weight: 6.05 pounds
Patient Name: Skrufi	Breed: YORKSHIRE/MIX	Birthday: 04/24/1992 Sex: Neutered Male

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
4/20/2005	r/d Canine Can 14 1/4oz	Suzanne M. Higgins, DVM	6.00	\$9.48
Patient Subtotal:				\$9.48

- Reminder
01/27/2004 Grooming
06/20/2006 BORDETELLA VACCINE-ANNUAL
06/20/2006 DA2P-PARVO-CORONA-ANNUAL
06/20/2006 HEARTWORM TEST

Invoice Total:	\$9.48
Arizona state tax :	\$0.60
Phoenix city tax :	\$0.17
Total:	<u>\$10.25</u>
Invoice Balance Due:	<u>\$10.25</u>

Balance Due: \$10.25

Suzanne M. Higgins, DVM
 20635 N. Cave Creek Rd.
 Phoenix, AZ 85024-4403
 (602) 404-0066

Client ID:
 Invoice #: 52115

Patient ID: 13857.1	Species: Canine	Weight: 6.05 pounds	
Patient Name: Skrufi	Breed: YORKSHIRE/MIX	Birthdate: 04/24/1992 Sex: Neutered Male	
Description	Staff Name	Quantity	Total
6/20/2005 EXAMINATION/OFFICE CALL	Suzanne M. Higgins, DVM	1.00	\$36.00
6/20/2005 BORDETELLA VACCINE-ANNUAL		1.00	\$19.75
6/20/2005 DA2P-PARVO-CORONA-ANNUAL		1.00	\$21.50
6/20/2005 r/d Canine Can 14 1/4oz		6.00	\$9.48
Patient Subtotal:			\$86.73

Instructions

A FEW PETS MAY EXPERIENCE SOME LETHARGY AND SORENESS FROM THE VACCINATIONS. IF THIS PERSISTS LONGER THAN 24 HOURS, PLEASE CALL OUR OFFICE.

Reminder

01/27/2004 Grooming
 06/20/2006 BORDETELLA VACCINE-ANNUAL
 06/20/2006 DA2P-PARVO-CORONA-ANNUAL
 06/20/2006 HEARTWORM TEST

Patient ID: 12043.2	Species: FELINE	Weight:	
Patient Name: Binky	Breed: DOMESTIC SHORTHAIR	Birthdate: 01/01/1998 Sex: Spayed Female	
Description	Staff Name	Quantity	Total
6/20/2005 EXAMINATION/OFFICE CALL	Suzanne M. Higgins, DVM	1.00	\$36.00
6/20/2005 FELINE LEUKEMIA VACCINE-ANNUAL		1.00	\$24.50
6/20/2005 FVRCP VACCINE-ANNUAL		1.00	\$21.50
Patient Subtotal:			\$82.00

Instructions

A FEW PETS MAY EXPERIENCE SOME LETHARGY AND SORENESS FROM THE VACCINATIONS. IF THIS PERSISTS LONGER THAN 24 HOURS, PLEASE CALL OUR OFFICE.

Reminder

04/30/2006 RABIES VACCINE-3 YEAR
 06/20/2006 FELINE LEUKEMIA VACCINE-ANNUAL
 06/20/2006 FVRCP VACCINE-ANNUAL

Invoice Total: \$168.73
 Arizona state tax : \$0.60
 Phoenix city tax : \$0.17

6/30/2005

Deer Creek Animal Hospital

Page 2 / 2

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID: .
Invoice #: 52115

Total:	<u>\$169.50</u>
Invoice Balance Due:	<u><u>\$169.50</u></u>

Balance Due:	\$169.50
---------------------	-----------------

7/25/2005

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

RECEIVED
JUL 27 2005

Client ID: _____
Invoice #: 53091

Patient ID: 13857.1	Species: Canine	Weight: 6.05 pounds
Patient Name: Skrufi	Breed: YORKSHIRE/MIX	Birthday: 04/24/1992 Sex: Neutered Male

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
7/25/2005	Amoxicillin Suspension 30 ml	Suzanne M. Higgins, DVM	1.00	\$22.25
7/25/2005	Butorphanol Susp. 0.3mg/mL 1oz		1.00	\$24.55
7/25/2005	IV CATHETER/FLUIDS W/ SURGERY		1.00	\$35.95
7/25/2005	PROCAIN PEN G INJECTION		1.00	\$18.75
7/25/2005	PRE-ANESTHETIC PROFILE		1.00	\$58.50
7/25/2005	RADIOGRAPH, DENTAL		1.00	\$19.75
7/25/2005	ANESTHESIA, ISOFLURANE		1.00	\$85.75
7/25/2005	ANESTHESIA , ISO (ADDITIONAL)		1.00	\$39.95
7/25/2005	DENTAL PROPHYLAXIS & POLISHING		1.00	\$135.00
7/25/2005	Doxirobe Gel		1.00	\$46.96
		Patient Subtotal:		\$487.41

Instructions

ANESTHESIA: YOUR PET HAD AN ENDOTRACHEAL TUBE PLACED IN HIS/HER TRACHEA DURING ANESTHESIA. YOU MAY NOTICE SOME COUGHING FOR THE NEXT COUPLE OF DAYS. THIS IS NORMAL DUE TO A SMALL AMOUNT OF IRRITATION TO THE THROAT AND TRACHEA. IF THE COUGHING SEEMS EXCESSIVE OR YOU ARE CONCERNED, PLEASE CONTACT OUR OFFICE.

Reminder

- 01/27/2004 Grooming
- 06/20/2006 BORDETELLA VACCINE-ANNUAL
- 06/20/2006 DA2P-PARVO-CORONA-ANNUAL
- 06/20/2006 HEARTWORM TEST

7/25/2005

Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 53091

Patient ID: 12043.2	Species: FELINE	Weight:
Patient Name: Binky	Breed: DOMESTIC SHORTHAIR	Birthdate: 01/01/1998
		Sex: Spayed Female

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
7/25/2005	PRE-ANESTHETIC PROFILE	Suzanne M. Higgins, DVM	1.00	\$58.50
7/25/2005	ANESTHESIA, ISOFLURANE		1.00	\$85.75
7/25/2005	DENTAL PROPHYLAXIS & POLISHING		1.00	\$135.00
7/25/2005	SURGERY, GENERAL		5.00	\$25.00
7/25/2005	Suture Matl, Chromic Gut 2/0		1.00	\$6.50
7/25/2005	Scalpel #10		1.00	\$27.01
		Patient Subtotal:		\$337.76

Instructions
 ANESTHESIA: YOUR PET HAD AN ENDOTRACHEAL TUBE PLACED IN HIS/HER TRACHEA DURING ANESTHESIA. YOU MAY NOTICE SOME COUGHING FOR THE NEXT COUPLE OF DAYS. THIS IS NORMAL DUE TO A SMALL AMOUNT OF IRRITATION TO THE THROAT AND TRACHEA. IF THE COUGHING SEEMS EXCESSIVE OR YOU ARE CONCERNED, PLEASE CONTACT OUR OFFICE.

Reminder
 04/30/2006 RABIES VACCINE-3 YEAR
 06/20/2006 FELINE LEUKEMIA VACCINE-ANNUAL
 06/20/2006 FVRCP VACCINE-ANNUAL

Invoice Total:	\$825.17
Arizona state tax :	\$2.26
Phoenix city tax :	\$0.65
Total:	<u>\$828.08</u>
Balance Due:	\$828.08
Previous Balance:	\$10.25
Balance Due:	<u><u>\$838.33</u></u>

8/30/2005

Open Invoice Deer Creek Animal Hospital

Suzanne M. Higgins, DVM
20635 N. Cave Creek Rd.
Phoenix, AZ 85024-4403
(602) 404-0066

Client ID:
Invoice #: 54101

Patient ID: 13857.1	Species: Canine	Weight: 6.05 pounds
Patient Name: Skrufi	Breed: YORKSHIRE/MIX	Birthday: 04/24/1992 Sex: Neutered Male

	<u>Description</u>	<u>Staff Name</u>	<u>Quantity</u>	<u>Total</u>
8/30/2005	r/d Canine Can 14 1/4oz	Suzanne M. Higgins, DVM	6.00	\$9.48
Patient Subtotal:				\$9.48

Reminder

- 01/27/2004 Grooming
- 06/20/2006 BORDETELLA VACCINE-ANNUAL
- 06/20/2006 DA2P-PARVO-CORONA-ANNUAL
- 06/20/2006 HEARTWORM TEST

Invoice Total:	\$9.48
Arizona state tax :	\$0.60
Phoenix city tax :	\$0.17
Total:	\$10.25
Balance Due:	\$10.25
Previous Balance:	\$0.00
Balance Due:	\$10.25

RECEIVED
AUG 31 2005

CLIENT RECEIPT

Deer Creek Animal Hospital
20635 North Cave Creek Road
Phoenix, AZ 85024
(602) 404-0066
FAX: (602) 404-0744

RECEIVED
MAY 09 2006

Page 1

5/5/2006

Account

Balance forward: \$0.00

Date	Op #	Doctor	Qty	Description	Amount
Skrufi (#7890)					
Species:	Canine	Color:	Brown/silver		
Breed:	YORKSHIRE/MIX	Weight:	6.05		
Sex:	Neutered Male	Age:	14 years 14 days		
05/05/06	129	Suzanne Higgins, DVM	12.00	r/d Canine Can 14 1/4oz	\$19.56

Sub-Total: \$19.56

Tax: \$1.58

Total: \$21.14

Payments: \$0.00

Ending balance: \$21.14

OUTSTANDING PROCEDURES

Date	Code	Description	Date Due
	5070	ANESTHESIA, ISOFLURANE	7/26/2005
	7600	DENTAL PROPHY/POLISH/SEAL	7/26/2005
	3680	SURGERY, GENERAL	7/26/2005
	1133	RABIES 3 YEAR	4/30/2006
	1060	FELV VAC- ANNUAL	6/20/2006
	1090	FVRCP, ANNUAL	6/20/2006
	19831	CALL BACK-VACC	7/20/2006
Skrufi	8850	GROOMING	1/27/2004
	19831	CALL BACK-VACC	11/13/2004
	5000	ANESTHESIA, ISO (ADDITIONAL)	7/26/2005
	5070	ANESTHESIA, ISOFLURANE	7/26/2005
	7600	DENTAL PROPHY/POLISH/SEAL	7/26/2005
	1010	BORDETELLA, ANNUAL	6/20/2006
	1040	DA2PP-C, ANNUAL	6/20/2006
	4255	HEARTWORM TEST	6/20/2006

Handwritten: \$21.14
#2181
5/9/06

5/5/2006 12:18:38 PM

THANK YOU

Healthy Pets Are Happy Pets!

Deer Creek Animal Hospital
 20635 North Cave Creek Road
 Phoenix, AZ 85024
 (602)404-0066
 FAX: (602)404-0744

History of Transactions for
 From 1/13/2006 through 6/13/2006
 All Locations

Date	Open	Hosp	Dr#	Animal	Code	Qty	Description	Amount
							Beginning Balance:	\$0.00
5/5/2006	No	1	01	*	97		State	\$1.23
5/5/2006	No	1	01	*	97		City	\$0.35
5/5/2006	No	1	01	Skrufi	5260	12	r/d Canine Can 14 1/4oz	\$19.56
							Daily Total:	\$21.14
5/11/2006	No	1	01	Blinky	2		Check Payment; #2181	(\$21.14)
							Daily Total:	(\$21.14)
5/31/2006	No	1	03	Blinky	2360	1	EXAM/ OFFICE CALL	\$38.00
5/31/2006	No	1	03	Blinky	1060	1	R#25510; FELV VAC- ANNUAL	\$25.50
5/31/2006	No	1	03	Blinky	1090	1	R#25512; FVRCP, ANNUAL	\$22.50
5/31/2006	No	1	03	Skrufi	2360	1	EXAM/ OFFICE CALL	\$38.00
5/31/2006	No	1	03	Skrufi	1010	1	R#25514; BORDETELLA, ANNUAL	\$20.95
5/31/2006	No	1	03	Skrufi	1040	1	R#25516; DA2PP-C, ANNUAL	\$21.50
							Daily Total:	\$166.45
							Ending Balance:	

RECEIVED
 JUN 15 2006

45
 Pd \$166
 6/28/06
 # 2202

STATEMENT

Deer Creek Animal Hospital
20635 North Cave Creek Road
Phoenix, AZ 85024
(602)404-0066 • FAX: (602)404-0744

ACCOUNT #	DATE
	6/30/2006

TOTAL AMOUNT DUE
\$166.45

AMOUNT ENCLOSED
\$

PLEASE DETACH AND RETURN WITH YOUR PAYMENT

DATE	PATIENT	DESCRIPTION	QTY	CHARGES	PAYMENTS	BALANCE
------	---------	-------------	-----	---------	----------	---------

Statement Summary

Date:	Description:	Charges:	Payments:	Running Bal:
	Previous Balance:			\$166.45
	Total Amount Due:			\$166.45

PD # 166.45
6/28/06 # 2202

RECEIVED
JUL 03 2006

CLIENT RECEIPT

Deer Creek Animal Hospital
20635 North Cave Creek Road
Phoenix, AZ 85024
(602) 404-0066
FAX: (602) 404-0744

Account

Page 1

8/1/2006

*Never received bill
for this!*

Balance forward: \$30.00

Date	Op #	Doctor	Qty	Description	Amount
Skrufi (#7890)					
Species: Canine		Color: Brown/silver			
Breed: YORKSHIRE/MIX		Weight: 6.05			
Sex: Neutered Male		Age: 14 years 3 months 11 days			
08/01/06	106	Suzanne Higgins, DVM	6.00	r/d Canine Can 14 1/4oz	\$9.78
			1.00	r/d Canine Dry 10 lbs	\$18.49
			1.00	YESTERDAY'S NEWS Cat-Litter	\$7.50
			30.00	Aminophylline 100mg	\$15.50
			1.00	RADIOGRAPH/INTERPRETATION	\$79.85
			1.00	RADIOGRAPH, ADD'L VIEWS	\$33.95
			1.00	INJECTION, IM/SQ	\$18.85
			1.00	ULTRASOUND, ABDOMEN	\$200.00
			1.00	ULTRASOUND, CARDIAC	\$230.00
			1.00	COCCIDIODES/ EHRlichia PROFILE	\$142.00

RECEIVED
AUG 14 2006

Sub-Total: \$755.92

Tax: \$2.89

Total: \$758.81

Payments: \$0.00

*** NOTE: Above prices reflect discounts totaling \$230.00

Ending balance: \$788.81

OUTSTANDING PROCEDURES

Patient	Code	Description	Date Due
Blinky	1133	RABIES 3 YEAR	4/30/2006
	1060	FELV VAC- ANNUAL	5/30/2007
	1090	FVRCP, ANNUAL	5/30/2007
Skrufi	4255	HEARTWORM TEST IDEXX	6/20/2006
	1010	BORDETELLA, ANNUAL	5/30/2007
	1040	DA2PP-C, ANNUAL	5/30/2007

*PO # 75881
8/28/06
2270*

THANK YOU

CLIENT RECEIPT

Deer Creek Animal Hospital
20635 North Cave Creek Road
Phoenix, AZ 85024
(602) 404-0066
FAX: (602) 404-0744

Account

Page 1

8/31/2006

RECEIVED

SEP 11 2006

Balance forward: \$788.81

Date	Op.#	Doctor	Qty	Description	Amount
Skrufi (#7890)					
Species: Canine		Color: Brown/silver			
Breed: YORKSHIRE/MIX		Weight: 6.05			
Sex: Neutered Male		Age: 14 years 4 months 11 days			
08/31/06	163	Suzanne Higgins, DVM		Check Payment; #2270	(\$758.81)

Sub-Total: \$0.00

Tax: \$0.00

Total: \$0.00

Payments: (\$758.81)

Ending balance: [REDACTED]

OUTSTANDING PROCEDURES

Patient	Code	Description	Date Due
Blinky	1133	RABIES 3 YEAR	4/30/2006
	1060	FELV VAC- ANNUAL	5/30/2007
	1090	FVRCP, ANNUAL	5/30/2007
Skrufi	4255	HEARTWORM TEST IDEXX	6/20/2006
	1010	BORDETELLA, ANNUAL	5/30/2007
	1040	DA2PP-C, ANNUAL	5/30/2007

RD # 2270
2278
9/18/06



THANK YOU

Deer Creek Animal Hospital
 20635 North Cave Creek Road
 Phoenix, AZ 85024
 (602)404-0066
 FAX: (602)404-0744

History of Transactions for
 From 7/1/2006 through 8/31/2006
 Location: 1 - Deer Creek Animal Hospital

Date	Open	Hosp	Dr#	Animal	Code	Qty	Description	Amount
							Beginning Balance:	\$166.45
7/6/2006	No	1	01	Blinky	2		Check Payment; #2202	(\$166.45)
							Daily Total:	(\$166.45)
7/31/2006	No	1	01	Skrufi	30600	15	Rx002490: Furosemide (Disal-Lasix) 12.5 mg	\$15.00
7/31/2006	No	1	01	Skrufi	20337	10	Rx002491: Enalapril maleate 5mg	\$15.00
							Daily Total:	[REDACTED]
8/1/2006	No	1	01	*	97		State	\$2.25
8/1/2006	No	1	01	*	97		City	\$0.64
8/1/2006	No	1	01	Skrufi	5260	6	r/d Canine Can 14 1/4oz	\$9.78
8/1/2006	No	1	01	Skrufi	5820	1	r/d Canine Dry 10 lbs	\$18.49
8/1/2006	No	1	01	Skrufi	19829	1	YESTERDAY'S NEWS Cat-Litter	\$7.50
8/1/2006	No	1	01	Skrufi	5672	30	Rx002498: Aminophylline 100mg	\$15.50
8/1/2006	No	1	01	Skrufi	5560	1	RADIOGRAPH/INTERPRETATION	\$79.85
8/1/2006	No	1	01	Skrufi	5565	1	RADIOGRAPH, ADD'L VIEWS	\$33.95
8/1/2006	No	1	01	Skrufi	2505	1	INJECTION, IM/SQ	\$18.85
8/1/2006	No	1	01	Skrufi	9901	1	ULTRASOUND, ABDOMEN	\$200.00
8/1/2006	No	1	01	Skrufi	9900	1	ULTRASOUND, CARDIAC	\$230.00
8/1/2006	No	1	01	Skrufi	9612	1	COCCIDIOIDES/ EHRlichia PROFILE	\$142.00
							Daily Total:	\$758.81
8/31/2006	Yes	1	01	Skrufi	2		Check Payment; #2270	(\$758.81)
							Daily Total:	(\$758.81)
							Ending Balance:	[REDACTED]





Deer Creek Animal Hospital
20635 North Cave Creek Road
Phoenix, AZ 85024
(602) 404-0066
FAX: (602) 404-0744

Patient History Report

Owner:

Animal: **Skrufi**

From 7/31/2006 to 7/31/2006

Page 1 of 1

Account #:

Owner:

Address:

Phone:

Animal: **Skrufi**

Species: **Canine**

Breed: **YORKSHIRE/MIX**

Color: **Brown/silver**

Gender: **Neutered Male**

Birthdate: **4/24/1992**

Age: **14 years 4 months 11 days**

Weight: **6.05**

Date	Doctor	Description	Weight
07/31/2006	Suzanne Higgins, DVM	Rx002490: Furosemide (Disal-Lasix) 12.5 mg Str-tablet Qty-15.00 Refill-0 Expire-07/31/07 Rx: GIVE 1/4 TABLET BY MOUTH EVERY Rx: 12 HOURS. Rx002491: Enalapril maleate 5mg Str-tablet Qty-10.00 Refill-0 Expire-07/31/07 Rx: GIVE 1/2 TABLET BY MOUTH ONCE DAILY ...	6.05

STATEMENT

Deer Creek Animal Hospital
 20635 North Cave Creek Road
 Phoenix, AZ 85024
 (602)404-0066 • FAX: (602)404-0744

ACCOUNT #	DATE
	9/30/2006

TOTAL AMOUNT DUE
\$21.14

AMOUNT ENCLOSED
\$

PLEASE DETACH AND RETURN WITH YOUR PAYMENT

DATE	PATIENT	DESCRIPTION	QTY	CHARGES	PAYMENTS	BALANCE
------	---------	-------------	-----	---------	----------	---------

9/19/2006	*					
		City		\$0.35		
		State		\$1.23		
	Skrufi					
		r/d Canine Can 14 1/4oz	12.00	\$19.56		
		Total for 9/19/2006: \$21.14				

9/21/2006	Skrufi					
		Check Payment #2278				
		Total for 9/21/2006: -\$30.00				

TOTAL AMOUNT DUE: \$21.14

Deer Creek Animal Hospital (602)404-0066

Handwritten: \$21.14 10/27/06 # 2293

RECEIVED
 OCT 10 2006

Previous Balance	ACCOUNT #12043 INFORMATION				Total Amount Due
Current Balance	30-59 Days Past Due	60-89 Days Past Due	90-119 Days Past Due	120+ Days Past Due	

Please Pay Promptly!

CLIENT RECEIPT

Deer Creek Animal Hospital
20635 North Cave Creek Road
Phoenix, AZ 85024
(602) 404-0066
FAX: (602) 404-0744



Page 1

Account #

12/8/2006

RECEIVED
DEC 14 2006

Balance forward: \$0.00

Date	Op #	Doctor	Qty	Description	Amount
Skrufi (#7890)					
Species:	Canine		Color:	Brown/silver	
Breed:	YORKSHIRE/MIX		Weight:	6.05	
Sex:	Neutered Male		Age:	14 years 7 months 17 days	
12/08/06	129	Suzanne Higgins, DVM	1.00	MISCELLANEOUS; Eye Care for Animals Invoice Paid by: Deer Creek Animal Hospital	\$226.50

Sub-Total: \$226.50

Tax: \$0.00

Total: \$226.50

Payments: \$0.00

Ending balance: \$226.50

OUTSTANDING PROCEDURES

Patient	Code	Description	Date Due
Blinky	1133	Rabies Vaccine 3 yr	4/30/2006
	1060	Annual Feline Leuemia Vaccine	5/30/2007
	1090	Feline Distemper Vaccine	5/30/2007
Skrufi	4255	Annual Heartworm Test	6/20/2006
	1010	Bordetella Vaccine	5/30/2007
	1040	Annual DA2PP-C Vaccine	5/30/2007

Pat \$226.50
1/10/07
#2324



THANK YOU

DATE	PATIENT	DESCRIPTION	QTY	CHARGES	PAYMENTS	BALANCE
------	---------	-------------	-----	---------	----------	---------

12/8/2006

Skrufi
 MISCELLANEOUS; Eye Care for
 Animals Invoice Paid by: Deer Creek
 Animal Hospital
 Total for 12/8/2006: \$226.50

RECEIVED
 JAN 6 4 2007

12/19/2006

*
 City \$0.66
 State \$2.32
 Blinky
 r/d Canine Can 12 1/4oz 12.00 \$19.56
 w/d Canine Dry 10 lbs 1.00 \$17.29
 Total for 12/19/2006: \$39.83

TOTAL AMOUNT DUE:

Deer Creek Animal Hospital (602)404-0066

\$266.33
 - 226.51
 39.83

pd
 pd \$39.83
 1/10/07
 #2331

Previous Balance	ACCOUNT #12043 INFORMATION				Total Amount Due
Current Balance	30-59 Days Past Due	60-89 Days Past Due	90-119 Days Past Due	120+ Days Past Due	

Please Pay Promptly!



DEER CREEK ANIMAL HOSPITAL

SUZANNE M. HIGGINS D.V.M.

20635 N. CAVE CREEK RD.
PHOENIX, AZ 85024-4403
(602) 404-0066
FAX (602) 404-0744

01/15/2007

"Scruff" was seen at the Eye Care for Animals on December 08, 2006 concerning his eye. Deer Creek Animal Hospital paid for this visit. Enclosed is a copy of the invoice for reimbursement. Thank you.

Deandra Robbins
602-404-0066

[Handwritten signature]
1/10/07
2324

Eye Care for Animals

2316 W. Northern Ave.
Phoenix, AZ 85021-9370
(602) 995-2871

Home Phone:
Work Phone:

Dec 08, 2006

**Invoice Number:
21844**

Skrufi (# A)

Species: Canine Sex: Male Neutered
Age: 12 years and 8 months old.
Breed: Yorkie
Coat Color: Silver
Weight: 0 lbs.
Rabies Tag Number:

Allergy Testing:
Blood Pressure Recheck:
Blood Pressure Recheck:
CERF Exam:
CERF Examination:
Dental Recheck Exam:

Date	Code Description	Qty	Price
12/08/2006	106 Eye Specialist Exam Basic Initial	1.00	\$ 87.00
	818 Fluorescein Stain - Initial	1.00	\$ 30.20
	854 Tonometry - Initial	1.00	\$ 35.40
	2625 EDTA 1% solution - i.e. Sequesterol	1.00 bottle	\$ 41.40
	2606 Tacrolimus 0.03% 10 ml	1.00 bottle	\$ 32.50

Total for Skrufi: \$ 226.50

Jennifer Urbanz, DVM

Total Invoice: \$ 226.50

Previous Balance: \$ 0.00

Total Amount Due: \$ 226.50

Allergy Testing
Check(9473) \$ 226.50

Total Payments - Thank you: \$ 226.50

New Balance Due: \$ 0.00

Eye Care for Animals

2316 W. Northern Ave.
Phoenix, AZ 85021-9370
(602) 995-2871

Home Phone:
Work Phone:

Dec 08, 2006

**Invoice Number:
21844**

Skrufi (# A)

Species: Canine Sex: Male Neutered
Age: 12 years and 8 months old.
Breed: Yorkie
Coat Color: Silver
Weight: 0 lbs.
Rabies Tag Number:

Allergy Testing:
Blood Pressure Recheck:
Blood Pressure Recheck:
CERF Exam:
CERF Examination:
Dental Recheck Exam:

Date	Code	Description	Qty	Price
12/08/2006	106	Eye Specialist Exam Basic Initial	1.00	\$ 87.00
	818	Fluorescein Stain - Initial	1.00	\$ 30.20
	854	Tonometry - Initial	1.00	\$ 35.40
	2625	EDTA 1% solution - i.e. Sequesterol	1.00 bottle	\$ 41.40
	2606	Tacrolimus 0.03% 10 ml	1.00 bottle	\$ 32.50

Total for Skrufi: \$ 226.50

Jennifer Urbanz, DVM

Total Invoice: \$ 226.50

Previous Balance: \$ 0.00

Total Amount Due: \$ 226.50

Check(9473) \$ 226.50

Total Payments - Thank you: \$ 226.50

New Balance Due: \$ 0.00

Eye Care for Animals

2316 W. Northern Ave.
Phoenix, AZ 85021-9370
(602) 995-2871

Feb 05, 2007

**Invoice Number:
23392**

Tuffy (# A)

Species: Canine Sex: Male Neutered
Age: 12 years and 10 months old.
Breed: Yorkie
Coat Color: Silver
Weight: 0 lbs.
Rabies Tag Number:

Allergy Testing:
Blood Pressure Recheck:
Blood Pressure Recheck:
CERF Exam:
CERF Examination:
Dental Recheck Exam:

Date	Code Description	Qty	Price
02/05/2007	2606 Tacrolimus 0.03% 10 ml	1.00 bottle	\$ 32.50
	2625 EDTA 1% solution - i.e. Sequesterol	1.00 bottle	\$ 41.40
	205 *Shipping And Handling	1.00	\$ 4.40

Total for Tuffy: \$ 78.30

Dr. Ron Sigler, Non-Prod
Fees: Administrative-Oph

Total Invoice: \$ 78.30
Previous Balance: \$ 0.00
Total Amount Due: \$ 78.30
New Balance Due: \$ 78.30

Current Accounts Receivable Status

Current Invoice:	0 to 30 Days	31 to 60 Days	61 to 90 Days	Over 90 Days	Total A/R
\$ 78.30	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 78.30

Pd ~~\$78.30~~³⁰
2/16/07
23392

RECEIVED
FEB 15 2007

CLIENT RECEIPT

Deer Creek Animal Hospital
3025 E Rose Garden Lane
Phoenix, AZ 85050
(602) 404-0066
FAX: (602) 404-0744

Account #12043

Page 1

APR 25 2007

4/18/2007

Balance forward: \$0.00

Date	Op #	Doctor	Qty	Description	Amount
Skrufi (#7890)					
Species:	Canine		Color:	Brown/silver	
Breed:	YORKSHIRE/MIX		Weight:	6.05	
Sex:	Neutered Male		Age:	14 years 11 months 25 days	
04/18/07	652	Suzanne Higgins, DVM	12.00	r/d Canine Can 12 1/4oz	\$19.68

Sub-Total: \$19.68

Tax: \$1.59

Total: \$21.27

Payments: \$0.00

Ending balance: \$21.27

OUTSTANDING PROCEDURES

Patient	Code	Description	Date Due
Blinky	1133	Rabies Vaccine 3 yr	4/30/2006
	1060	Annual Feline Leukemia Vaccine	5/30/2007
	1090	Feline Distemper Vaccine	5/30/2007
Skrufi	4255	Annual Heartworm Test	6/20/2006
	1010	Bordetella Vaccine	5/30/2007
	1040	Annual DA2PP-C Vaccine	5/30/2007

Rec 4/26/07
2857
\$ 21.27

CLIENT RECEIPT



Deer Creek Animal Hospital
3025 E Rose Garden Lane
Phoenix, AZ 85050
(602) 404-0066
FAX: (602) 404-0744

Account #12043

Page 1

5/31/2007

Balance forward: \$40.95

Date	Op #	Doctor	Qty	Description	Amount
Skrufi (#7890)					
Species: Canine		Color: Brown/silver			
Breed: YORKSHIRE/MIX		Weight: 6.05			
Sex: Neutered Male		Age: 15 years 1 month 9 days			
05/31/07	102	Suzanne Higgins, DVM	1.00	ULTRASOUND, CARDIAC	\$380.00
			1.00	RADIOGRAPH/INTERPRETATION	\$82.85
			1.00	RADIOGRAPH, ADD'L VIEWS	\$35.95
			6.00	r/d Canine Can 12 1/4oz	\$9.84
			2.00	Clavamox Drops 15ml	\$51.90
			10.00	Aminophylline 100mg	\$15.00
			1.00	EXAM/ OFFICE CALL	\$39.00
			1.00	Tacrolimus 0.03% oph solution 10ml	\$49.95

Sub-Total: \$664.49

Tax: \$0.80

Total: \$665.29

Payments: \$0.00

Ending balance: \$706.24

OUTSTANDING PROCEDURES

Patient	Code	Description	Date Due
Blinky	1133	Rabies Vaccine 3 yr	4/30/2006
	1060	Annual Feline Leukemia Vaccine	5/30/2007
	1090	Feline Distemper Vaccine	5/30/2007
Skrufi	4255	Annual Heartworm Test	6/20/2006
	1010	Bordetella Vaccine	5/30/2007
	1040	Annual DA2PP-C Vaccine	5/30/2007

DATE	PATIENT	DESCRIPTION	QTY	CHARGES	PAYMENTS	BALANCE
------	---------	-------------	-----	---------	----------	---------

5/2/2007

Blinky

Check Payment #2357

Total for 5/2/2007: -\$21.27

PAID
JUN 11 2007

-\$21.27

5/10/2007

Skrufi

Aminophylline 100mg

10.00

\$15.00

Clavamox Drops 15ml

1.00

\$25.95

Total for 5/10/2007: \$40.95

5/31/2007

Skrufi

Clty

\$0.18

State

\$0.62

ULTRASOUND, CARDIAC

1.00

\$380.00

RADIOGRAPH/INTERPRETATION

1.00

\$82.85

RADIOGRAPH, ADD'L VIEWS

1.00

\$35.95

r/d Canine Can 12 1/4oz

6.00

\$9.84

Clavamox Drops 15ml

2.00

\$51.90

Aminophylline 100mg

10.00

\$15.00

EXAM/ OFFICE CALL

1.00

\$39.00

Tacrolimus 0.03% oph solution 10ml

1.00

\$49.95

Total for 5/31/2007: \$665.29

TOTAL AMOUNT DUE:

\$706.24

Handwritten notes:
 106.24
 #2884
 6/26/07

Deer Creek Animal Hospital (602)404-0066



CLIENT RECEIPT

Deer Creek Animal Hospital
3025 E Rose Garden Lane
Phoenix, AZ 85050
(602) 404-0066
FAX: (602) 404-0744

Account #12043

Page 1

7/12/2007

RECEIVED
JUL 13 2007

Balance forward: \$240.20

Date	Op #	Doctor	Qty	Description	Amount
Skrufi (#7890)					
Species:	Canine		Color:	Brown/silver	
Breed:	YORKSHIRE/MIX		Weight:	6.05	
Sex:	Neutered Male		Age:	15 years 2 months 18 days	
07/12/07	100	Suzanne Higgins, DVM	1.00	BORDETELLA, ANNUAL	\$21.95
			1.00	DA2PP-C, ANNUAL	\$23.50
			1.00	RABIES 3 YEAR	\$21.95
			6.00	r/d Canine Can 12 1/4oz	\$9.84

Sub-Total: \$77.24
 Tax: \$0.80
 Total: \$78.04
 Payments: \$0.00

Ending balance: \$318.24

OUTSTANDING PROCEDURES

Patient	Code	Description	Date Due
Blinky	1060	Annual Feline Leukemia Vaccine	5/30/2007
	1090	Feline Distemper Vaccine	5/30/2007
Skrufi	4255	Annual Heartworm Test	6/20/2006
	1010	Bordetella Vaccine	7/10/2008
	1040	Annual DA2PP-C Vaccine	7/10/2008
	1133	Rabies Vaccine 3 yr	7/8/2010

Bel #250/84
#2400
7/30/07

7/30/07
Deer Creek
bel. #250/84

Deer Creek Animal Hospital
 3025 E Rose Garden Lane
 Phoenix, AZ 85050
 (602)404-0066
 FAX: (602)404-0744

From 7/30/2006 through 7/30/2007
 Location: 1 - Deer Creek Animal Hospital

Date	Open	Hosp	Dr#	Animal	Code	Qty	Description	Amount
							Beginning Balance:	\$0.00
7/31/2006	No	1	01	Skruff	30600	15	Rx002490: Purosemide (Disal-Lasix) 12.5 mg	\$15.00
7/31/2006	No	1			20337	10	Rx002491: Enalapril maleate 5mg	\$15.00
							Daily Total:	\$30.00
8/1/2006	No	1	01	*	97		State	\$2.25
8/1/2006	No	1			97		City	\$0.64
8/1/2006	No	1	01	Skruff	5260	6	w/d Canine Can 14 1/4oz	\$9.78
8/1/2006	No	1			5820	1	w/d Canine Dry 10 lbs	\$18.49
8/1/2006	No	1			19829	1	YESTERDAY'S NEWS Cat-Litter	\$7.50
8/1/2006	No	1	01	Skruff	5672	30	Rx002498: Aminophylline 100mg	\$15.50
8/1/2006	No	1	01	Skruff	5560	1	RADIOGRAPH/INTERPRETATION	\$79.85
8/1/2006	No	1	01	Skruff	5565	1	RADIOGRAPH, ADD'L VIEWS	\$31.95
8/1/2006	No	1			2505	1	INJECTION, IM/SQ	\$18.85
8/1/2006	No	1	01	Skruff	9901	1	ULTRASOUND, ABDOMEN	\$200.00
8/1/2006	No	1			9900	1	ULTRASOUND, CARDIAC	\$230.00
8/1/2006	No	1	01	Skruff	9612	1	COCCIDIOIDES/ EHRlichia PROFILE	\$142.00
							Daily Total:	\$758.81
8/31/2006	No	1	01	Skruff	2		Check Payment: #2270	(\$758.81)
							Daily Total:	(\$758.81)
9/19/2006	No	1	01	Skruff	5260	12	w/d Canine Can 14 1/4oz	\$19.56
9/19/2006	No	1	01	*	97		State	\$1.23
9/19/2006	No	1			97		City	\$0.35
							Daily Total:	\$21.14
9/21/2006	No	1		Skruff	2		Check Payment: #2278	(\$30.00)
							Daily Total:	(\$30.00)
10/26/2006	No	1		Blinky	2		Check Payment: #2293	(\$21.14)
							Daily Total:	(\$21.14)
12/8/2006	No	1	01	Skruff	10000	1	MISCELLANEOUS; Eye Care for Animals Invoice Paid by: Deer Creek Animal Hospital	\$226.50

Printed on 7/30/2007 at 4:21:01 PM

Deer Creek Animal Hospital

Page 1

History of Transactions for
From 7/30/2006 through 7/30/2007 - Location: 1

Date	Open	Hosp	Dr#	Animal	Code	Qty	Description	Amount
Daily Total:								\$226.50
12/19/2006	No	1	01	Blinky	5260	12	w/d Canine Can 12 1/4oz	\$19.56
12/19/2006	No	1			5790	1	w/d Canine Dry 10 lbs	\$17.29
12/19/2006	No	1	01	*	97		State	\$2.32
12/19/2006	No	1			97		City	\$0.66
Daily Total:								\$39.83
1/17/2007	No	1		Blinky	2		Check Payment: #2331	(\$39.83)
1/17/2007	No	1			2		Check Payment: #2324	(\$226.50)
Daily Total:								(\$266.33)
4/18/2007	No	1	01	Skruff	5260	12	w/d Canine Can 12 1/4oz	\$19.68
4/18/2007	No	1	01	*	97		State	\$1.24
4/18/2007	No	1			97		City	\$0.35
Daily Total:								\$21.27
5/2/2007	No	1		Blinky	2		Check Payment: #2357	(\$21.27)
Daily Total:								(\$21.27)
5/10/2007	No	1	01	Skruff	5672	10	Rx005543: Aminophylline 100mg	\$15.00
5/10/2007	No	1			20621	1	Rx005544: Clavamox Drops 15ml	\$25.95
Daily Total:								\$40.95
5/31/2007	No	1	01	Skruff	5900	1	ULTRASOUND, CARDIAC	\$380.00
5/31/2007	No	1	01	Skruff	5560	1	RADIOGRAPH/INTERPRETATION	\$82.85
5/31/2007	No	1			5565	1	RADIOGRAPH, ADD'L VIEWS	\$35.95
5/31/2007	No	1	01	Skruff	5260	6	w/d Canine Can 12 1/4oz	\$9.84
5/31/2007	No	1	01	Skruff	20621	2	Rx005690: Clavamox Drops 15ml	\$51.90
5/31/2007	No	1	01	Skruff	5672	10	Rx005691: Aminophylline 100mg	\$15.00
5/31/2007	No	1	01	Skruff	2360	1	EXAM/ OFFICE CALL	\$39.00
5/31/2007	No	1	01	*	97		State	\$0.62
5/31/2007	No	1			97		City	\$0.18
5/31/2007	No	1	01	Skruff	23489	1	Tacrolimus 0.03% oph solution 10ml	\$49.95
Daily Total:								\$665.29
6/21/2007	No	1			5672	10	Rx005947: Aminophylline 100mg	\$15.00
6/21/2007	No	1			20621	1	Rx005949: Clavamox Drops 15ml	\$25.95
Daily Total:								\$40.95
6/24/2007	No	1	01	Blinky	6521	3	BOARDING, FELINE	\$47.85
6/24/2007	No	1		Skruff	55510	3	Boarding, Standard Run, 1st dog	\$75.00
6/24/2007	No	1	01	Skruff	6516	6	BOARDING, MEDICATION	\$9.00
Daily Total:								\$131.85
6/28/2007	No	1	01	Blinky	2		Check Payment: #2384	(\$706.24)
Daily Total:								(\$706.24)
7/12/2007	No	1	01	Skruff	1010	1	R#48106: BORDETELLA, ANNUAL	\$21.95
7/12/2007	No	1			1040	1	R#48108; DA2PP-C, ANNUAL	\$23.50
7/12/2007	No	1			1133	1	R#48110; RABIES 3 YEAR	\$21.95

**History of Transactions for
From 7/30/2006 through 7/30/2007 - Location: 1**

Date	Open	Hosp	Dr#	Animal	Code	Qty	Description	Amount
7/12/2007	No	1	01	Skruft	5260	6	r/d Canine Can 12 1/4oz	\$9.84
7/12/2007	No	1	01	*	97		State	\$0.62
7/12/2007	No	1			97		City	\$0.18
							Daily Total:	\$78.04
							Ending Balance:	\$250.84

CLIENT RECEIPT

*Deer Creek Animal Hospital
3025 E Rose Garden Lane
Phoenix, AZ 85050
(602) 404-0066
FAX: (602) 404-0744*

Account #

Page 1

6/28/2007

Balance forward: \$747.19

Date	Op #	Doctor	Qty	Description	Amount
Blinky (#4607)					
Species:	FELINE		Color:	Dark Brown	
Breed:	DOMESTIC SHORTHAIR		Weight:		
Sex:	Spayed Female		Age:	9 years 5 months 27 days	
06/24/07	100	Suzanne Higgins, DVM	3.00	Boarding feline	\$47.85
06/28/07	857			Check Payment; #2384	(\$706.24)

Skrufi (#7890)					
Species:	Canine		Color:	Brown/silver	
Breed:	YORKSHIRE/MIX		Weight:	6.05	
Sex:	Neutered Male		Age:	15 years 2 months 4 days	
06/24/07	100	Suzanne Higgins, DVM	3.00	Boarding, Standard Run, 1st dog	\$75.00
			6.00	BOARDING, MEDICATION	\$9.00

Sub-Total: \$131.85

Tax: \$0.00

Total: \$131.85

Payments: (\$706.24)

Ending balance: \$172.80

OUTSTANDING PROCEDURES

Patient	Code	Description	Date Due
Blinky	1133	Rabies Vaccine 3 yr	4/30/2006
	1060	Annual Feline Leukemia Vaccine	5/30/2007
	1090	Feline Distemper Vaccine	5/30/2007
Skrufi	4255	Annual Heartworm Test	6/20/2006
	1010	Bordetella Vaccine	5/30/2007
	1040	Annual DA2PP-C Vaccine	5/30/2007

CLIENT RECEIPT

Deer Creek Animal Hospital
3025 E Rose Garden Lane
Phoenix, AZ 85050
(602) 404-0066
FAX: (602) 404-0744

Account #12043

Page 1

9/11/2007

Balance forward: \$0.00

Date	Op #	Doctor	Qty Description	Amount
Skrufi (#7890)				
Species: Canine		Color: Brown/silver		
Breed: YORKSHIRE/MIX		Weight: 6.05		
Sex: Neutered Male		Age: 15 years 4 months 18 days		
09/11/07	857	Suzanne Higgins, DVM	6.00 r/d Canine Can 12 1/4oz	\$9.84

Sub-Total: \$9.84

Tax: \$0.80

Total: \$10.64

Payments: \$0.00

Ending balance: \$10.64

OUTSTANDING PROCEDURES

Patient	Code	Description	Date Due
Blinky	1060	Annual Feline Leukemia Vaccine	5/30/2007
	1090	Feline Distemper Vaccine	5/30/2007
Skrufi	4255	Annual Heartworm Test	6/20/2006
	1010	Bordetella Vaccine	7/10/2008
	1040	Annual DA2PP-C Vaccine	7/10/2008
	1133	Rabies Vaccine 3 yr	7/8/2010

Handwritten notes: \$10.64, 10/8/07, #2428

RECEIVED
SEP 13 2007



Deer Creek Animal Hospital
 3025 E Rose Garden Lane
 Phoenix, AZ 85050
 (602)404-0066
 FAX: (602)404-0744

From 11/1/2007 through 11/2/2007
 Location: 1 - Deer Creek Animal Hospital

RECEIVED
 NOV 05 2007

Date	Open	Hosp	Dr#	Animal	Code	Qty	Description	Amount
							Beginning Balance:	\$0.00
11/1/2007	No	1	01	Skrufi	2360	1	EXAM/ OFFICE CALL	\$39.00
11/1/2007	No	1	01	Skrufi	10003	1	R#55884; TOTAL HEALTH PLUS	\$102.00
11/1/2007	No	1	01	Skrufi	2511	1	BAYTRIL INJECTION	\$23.95
11/1/2007	No	1			2508	1	METHYLPREDNISOLONE INJECTION	\$21.75
11/1/2007	No	1	01	Skrufi	2803	1	Rx007146: Acepromazine Injectable	\$12.00
11/1/2007	No	1	01	Skrufi	19924	1	Rx007147: Butorphanol Susp. 0.3mg/mL - 1oz	\$27.55
11/1/2007	No	1	01	Skrufi	6042	2	HOSPITALIZATION, INTENSIVE CARE Overnight	\$110.00
11/1/2007	No	1			6041	1	HOSPITALIZATION, DAY OBSERVATION	\$23.95
11/1/2007	No	1	01	Skrufi	2320	1	EUTHANASIA (<30#)	\$39.95
11/1/2007	No	1			2250	1	CREMATION, MASS (<30#)	\$52.95
11/1/2007	No	1	01	Skrufi	2938	1	Euthasol	\$0.00
11/1/2007	No	1	01	Skrufi	19945	1	Euk Low Residue 14oz Cans	\$1.49
11/1/2007	No	1	01	*	97		State	\$0.09
11/1/2007	No	1			97		City	\$0.03
							Daily Total:	\$454.71

*PO # 1509.02
 12/19/07
 # 2458*

Ending Balance: \$454.71
 Vetmed Consultants + \$1054.31
 Invoice paid
 by Deer Creek 1509.02

STATEMENT

Deer Creek Animal Hospital
3025 E Rose Garden Lane
Phoenix, AZ 85050
(602)404-0066 • FAX: (602)404-0744

ACCOUNT #	DATE
	12/15/2007

TOTAL AMOUNT DUE
\$454.71

AMOUNT ENCLOSED
\$

PLEASE DETACH AND RETURN WITH YOUR PAYMENT

DATE	PATIENT	DESCRIPTION	QTY	CHARGES	PAYMENTS	BALANCE
11/1/2007	*					
		City		\$0.03		
		State		\$0.09		
	Skrufi	EXAM/ OFFICE CALL	1.00	\$39.00		
		TOTAL HEALTH PLUS	1.00	\$102.00		
		BAYTRIL INJECTION	1.00	\$23.95		
		METHYLPREDNISOLONE INJECTION	1.00	\$21.75		
		Acepromazine Injectable	1.00	\$12.00		
		Butorphanol Susp. 0.3mg/mL 1oz	1.00	\$27.55		
		HOSPITALIZATION, INTENSIVE CARE Overnight	2.00	\$110.00		
		HOSPITALIZATION, DAY OBSERVATION	1.00	\$23.95		
		EUTHANASIA (<30#)	1.00	\$39.95		
		CREMATION, MASS (<30#)	1.00	\$52.95		
		Euthasol	1.00	\$0.00		
		Euk Low Residue 14oz Cans	1.00	\$1.49		
		Total for 11/1/2007: \$454.71				

*Rec'd 12/19/07
JWH*

TOTAL AMOUNT DUE: \$454.71

Deer Creek Animal Hospital (602)404-0066

Previous Balance	ACCOUNT #12043 INFORMATION				Total Amount Due
Current Balance	30-59 Days Past Due	60-89 Days Past Due	90-119 Days Past Due	120+ Days Past Due	

INVOICE

VETMED Consultants

vetmedultrasound.com
Scottsdale, AZ 85255
602-697-4694

FOR:

Printed: 10-30-07 at 3:56p
Date: 10-30-07
Account:
Invoice: 3365

Date	For	Qty	Description	Net Price
10-30-07	Scruffy		Internal Medicine Consult / Exam	115.00
10-30-07			Aerobic C&S, Anaerobic Culture	164.31
10-30-07			IV Catheter w/ injection cap	70.00
10-30-07			Anesthesia Induction - Propofol <40lb	60.00
10-30-07			Anesthesia Monitoring <1hr	60.00
10-30-07			Endoscopy Bronchoscopy	360.00
10-30-07			Radiograph 2 View	175.00
10-30-07			Radiograph Consult	50.00
10-30-07			Visa payment - Paid By Deer Creek	-1054.31

Old balance	Charges	Payments	New balance
0.00	1054.31	1054.31	0.00

Patient	Total charges
Scruffy	1054.31

Thank You!

CLIENT RECEIPT

Deer Creek Animal Hospital
3025 E Rose Garden Lane
Phoenix, AZ 85050
(602) 404-0066
FAX: (602) 404-0744

Account:

Page 1

2/19/2008

Balance forward: (\$1,054.31)

Date	Op #	Doctor	Qty	Description	Amount
Blinky (#4607)					
Species: FELINE		Chip #:		Color: Dark Brown	
Breed: DOMESTIC SHORTHAI		Weight:		Age: 10 years 1 month 18 days	
Sex: Spayed Female					
02/19/08	102	Suzanne Higgins, DVM	1.00	EXAM/ OFFICE CALL	\$39.00
			1.00	RABIES 3 YEAR	\$21.95
			1.00	FELV VAC- ANNUAL	\$26.50
			1.00	FVRCP, ANNUAL	\$23.50

Lucky (#18528)					
Species: Canine		Chip #:		Color: White	
Breed: TERRIER/MIX		Weight: 0		Age: 4 years 1 month 18 days	
Sex: Neutered Male					
02/19/08	102	Suzanne Higgins, DVM	1.00	EXAM/ OFFICE CALL	\$39.00
			1.00	RABIES 3 YEAR	\$21.95
			1.00	DA2PP-C, ANNUAL	\$23.50
			1.00	BORDETELLA, ANNUAL	\$21.95

RECEIVED
FEB 21 2008

Tax: \$0.00

Total: \$217.35

Payments: \$0.00

Ending balance: -\$836.96

Would you like to receive e-mail reminders, request perscription refills, special food orders, appointments or boarding reservations? Leave us your e-mail address to sign up for our free Pet Portals service today!

Pd \$217.35
2/29/08
#2487

RECEIPT

Deer Creek Animal Hospital

3025 East Rose Garden Lane
Phoenix, AZ 85050
602-404-0066

FOR:

Printed: 01-21-11 at 10:37a
Date: 01-21-11
Account:
Invoice: 30848

Date	For	Qty	Description	Price	Discount	Price
01-21-11	Blinky	1	Exam Vaccination			46.00
01-21-11		1	Hazardous Waste Disposal			2.25
01-21-11		1	FeLV Annual			25.25
01-21-11		1	FVRCP, Annual			25.25
01-21-11		1	Rabies 3 Year			25.25
01-21-11	Lucky	1	Exam Vaccination			46.00
01-21-11		1	Hazardous Waste Disposal			2.25
01-21-11		1	DA2PP Annual			25.25
01-21-11		1	Rabies 3 Year			25.25
Total charges, this invoice...						222.75
Your old balance...						-149.70
Your new balance...						73.05

1.5% interest will accrue on balances over 30 days.

Reminders for: Lucky (Weight: 15.2 lbs - 7y)			Last done
01-21-14	Rabies 3 Year		01-21-11
01-21-14	Exam/ Office Call		01-21-11
01-21-14	DA2PP Annual		01-21-11
Reminders for: Blinky (Weight: 7.2 lbs - 13y)			Last done
01-21-14	Rabies 3 Year		01-21-11
01-21-14	Exam/ Office Call		01-21-11
01-20-14	FVRCP, annual		01-21-11

Handwritten:
Pd 2/3/11
2845
73.05

CORRECTIVE ACTION

CORRECTIVE ACTION PLAN

(As of August 2011)

ALESE BARKAS FIDUCIARY

Results: Fiduciary Certification Compliance Review
March 2011

FINDING	CORRECTIVE ACTION TO BE TAKEN	DUE DATE	ACTUAL COMPLETION DATE
1. Late Filings	A-B. Ms. Barkas will provide for the auditor an updated version of the clientele form provided by the Auditor. This clientele form will be due on a quarterly basis for two years.	September 16, 2011 December 14, 2011 March 14, 2012 June 14, 2012 September 14, 2012 December 14, 2012 March 14, 2013 June 14, 2013	
2. Annual Report of Guardian	C. For the next two years Ms. Barkas will submit conformed copies of ALL Guardian Reports submitted to the courts. D. Ms. Barkas shall supply the auditor with conformed copies of ANY Amended Guardian Reports filed with the courts for the next two years. E. Ms. Barkas will supply copies of the conformed Amended Guardian Reports filed on recent months for Clients' # 2 & 5.	Submit to auditor within 3 days of the filing date. Submit to the auditor within 3 days of the filing date. September 16, 2011 By Close of Business	

CORRECTIVE ACTION PLAN

(As of August 2011)

ALESE BARKAS FIDUCIARY

Results: Fiduciary Certification Compliance Review

March 2011

FINDING	CORRECTIVE ACTION TO BE TAKEN	DUE DATE	ACTUAL COMPLETION DATE
3. Inventory	<p>F-I. Ms. Barkas shall submit a copy of the conformed Inventories, Amended Inventories, and the first Annual Accounting for each court appointed client.</p> <p>Where the Inventory and Appraisal did not previously list assets in detail, provide an updated detailed list of all client assets at the time of appointment, as well as the current asset values.</p>	<p>September 16, 2011 By Close of Business</p> <p>September 16, 2011 By Close of Business</p>	
4. Documentation	<p>J-K. Ms. Barkas shall investigate and report to the auditor the software available for client documentation purposes.</p> <p>Ms. Barkas will use this information to make an informed decision as to what will be obtained and implemented in the fiduciary's case administration and care process and report a copy of the new client software to the auditor.</p>	<p>September 30, 2011 By Close of Business</p> <p>September 30, 2011 By Close of Business</p>	

CORRECTIVE ACTION PLAN

(As of August 2011)

ALESE BARKAS FIDUCIARY

Results: Fiduciary Certification Compliance Review

March 2011

FINDING	CORRECTIVE ACTION TO BE TAKEN	DUE DATE	ACTUAL COMPLETION DATE
5. Pictorial Record of Assets	L. Ms. Barkas must maintain a pictorial record of all clients' real and personal property. For two years the auditee will submit to the auditor a copy of the JPEG Files for each newly appointed Conservatorship and Personal Representative. These can be submitted electronically.	The JPEG files will be submitted within 30 days of the date of appointment.	
6. Diligence	M. Ms. Barkas shall provide copies of bank statements titled in the name of the Conservatorship. N. Fiduciary shall provide copies of the research results regarding the Class A Mutual Funds refund. O. Ms. Barkas shall provide a copy of the Final Accounting for client #4. P. Ms. Barkas shall provide a copy of the letter written to Montana State Pension Fund specifically requesting direct deposit service. Q. Fiduciary shall provide a copy of the correspondence verifying the Montana State Pension benefit.	September 16, 2011 By Close of Business September 16, 2011 By Close of Business Within 3 business days of the filing. September 16, 2011 By Close of Business September 16, 2011 By Close of Business	

CORRECTIVE ACTION PLAN

(As of August 2011)

ALESE BARKAS FIDUCIARY

Results: Fiduciary Certification Compliance Review

March 2011

	R. Fiduciary shall provide an explanation for the location of the funds during the transfer period.	September 16, 2011 By Close of Business	
	S. Fiduciary shall give an explanation or documentation to support the clients' need for internet connection.	May 31, 2011	Complete, May 31, 2011
	T. Provide valuation for the real property for client #4 and copies of the insurance policies face sheets indicating the level/amount of policy coverage.	September 16, 2011 By Close of Business	
	U. Provide a copy of the letter or notes specifically inquiring about the missing pension check for client #4. Also provide a copy of the response from Montana State Pension Fund.	September 16, 2011 By Close of Business	
	V. Provide copies of listings for the dates specified which documents detailed services rendered for client #3.	September 16, 2011 By Close of Business	
	W. Provide a copy of the accounting demonstrating reimbursement of late charges for Client #3 assessed for late payment of the resident account dated January 11, 2002.	September 16, 2011 By Close of Business	
	X. The Fiduciary shall investigate double billings or inaccurate billing for Client #2.	May 31, 2011	May 31, 2011

CORRECTIVE ACTION PLAN

(As of August 2011)

ALESE BARKAS FIDUCIARY

Results: Fiduciary Certification Compliance Review

March 2011

FINDING	CORRECTIVE ACTION TO BE TAKEN	DUE DATE	ACTUAL COMPLETION DATE
7. Marshalling and Securing Assets	Y. 1&2. Provide the auditor with the fiduciary's petition to the court requesting the approval for Client #3 to manage her own bank accounts. Also provide the auditor with a copy of the court's approval.	September 16, 2011 By Close of Business	
	3. Provide a copy of the stated policy ensuring visitation of out of state assets.	September 16, 2011 By Close of Business	
	Z. Provide a copy of the new policy regarding credit bureaus.	September 16, 2011 By Close of Business	
	AA. Provide copy of statements reflecting accounts re-titled in the name of the Conservatorship.	September 16, 2011 By Close of Business	
	BB. The Fiduciary shall state the appointment date and then provide documentation of the communication with the attorney in Texas as well as copies of the documentation detailing the valuation of the property.	September 16, 2011 By Close of Business	
	CC. Provide documentation of the SSA being collected by the Fiduciary.	September 16, 2011 By Close of Business	
	DD. See 7-Y.	See 7-Y	
	EE. See 7-Y.	See 7-Y	
FF. Provide a copy of the statements reflecting the collection of Client #4's pension.	September 16, 2011 By Close of Business		

CORRECTIVE ACTION PLAN

(As of August 2011)

ALESE BARKAS FIDUCIARY

Results: Fiduciary Certification Compliance Review

March 2011

	<p>GG. See 7-AA</p> <p>HH. Provide documentation notifying the time share administrator of the court appointment of a fiduciary.</p>	<p>See 7-AA</p> <p>September 16, 2011 By Close of Business</p>	
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CORRECTIVE ACTION PLAN

(As of August 2011)

ALESE BARKAS FIDUCIARY

Results: Fiduciary Certification Compliance Review

March 2011

FINDING	CORRECTIVE ACTION TO BE TAKEN	DUE DATE	ACTUAL COMPLETION DATE
8. Supplemental Inventory	II. See corrective action for Finding #3.	September 16, 2011 By Close of Business	
9. Accuracy	JJ. See corrective action for Finding #3.	September 16, 2011 By Close of Business	
10. Prudent Person	<p>KK. Ms. Barkas will provide to the Auditor copies detailing the three proposed financial plans used to make decisions that auditee mentioned in draft audit response.</p> <p>Provide a list of the financial advisors, by client, and their contact information the fiduciary utilizes.</p> <p>LL. Provide for the Auditor a description of the distinction between the “appearance” and “actual” conflict of interest.</p>	<p>September 16, 2011 By Close of Business</p> <p>September 16, 2011 By Close of Business</p> <p>September 16, 2011 By Close of Business</p>	
11. Certification Number	MM. Ms. Barkas will continue to ensure documents filed with the Superior Court are submitted with the fiduciary’s license number by providing a copy of conformed copy of any document filed with the court.	A conformed copy of any document filed with the court must be submitted to the auditor within 3 days of the filing date.	
12. Conflict of Interest or Appearance of Self-Dealing	<p>NN. Ms. Barkas will provide the auditor with a complete set of billings for the animals’ care, through the present day.</p> <p>See LL.</p>	September 16, 2011 By Close of Business	