

Arizona Supreme Court  
Administrative Office of the Courts



# **Fiduciary Certification**

*Compliance Audit*

***Mohave County Public Fiduciary***

June 29, 2010

Catherine Robbins  
Mohave County Public Fiduciary  
700 W. Beale St  
PO BOX #7000  
Kingman, AZ. 86402

**RE: Fiduciary Compliance Audit**

Dear Ms. Robbins:

Enclosed is the final compliance audit report for the Mohave County Public Fiduciary.

Thank you for the cooperation and assistance during the compliance audit process exhibited by you and your staff. Their hard work throughout the audit process has been appreciated. 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 Mohave County Public Fiduciary. I hope you and your clients will equally benefit.

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

Sincerely,

Nancy Swetnam, Director  
Certification and Licensing Division

Enclosures

c. Honorable Randolph A. Bartlett, Presiding Judge, Superior Court in Mohave County  
Virlynn Tinnell, Clerk of the Court, Superior Court in Mohave County

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### *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**

## **Mohave County Public Fiduciary**

### **Compliance Audit Report**

The Arizona Supreme Court, Fiduciary Licensure Program conducted a compliance audit of Mohave County Public Fiduciary, MCPF, pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of February 8, 2010 through February 16, 2010 the Compliance Unit audited the fiduciary activities of Mohave County Public Fiduciary. The following is a summary of the audit findings.

#### ***Finding # 1 – Documentation***

*By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request. MCPF was missing documentation of their administration of client accounts.*

*MCPF disagrees with the finding.*

#### ***Finding # 2 – Accuracy***

*Inventory and Appraisements, Annual Accountings and Annual Reports of Guardian were inaccurately prepared and/or documented.*

*MCPF agreed with some of the examples of the finding as well as disagreed with some of the examples of the finding.*

#### ***Finding # 3 – Late Filings***

*MCPF did not file an Inventory and Appraisal or Annual Accounting as required by Arizona statute.*

*MCPF agrees with the finding.*

#### ***Finding # 4 – Discharge of Appointment***

*MCPF did not submit a final accounting to the court or attain further instruction.*

*MCPF disagrees with the finding.*

*Finding Dismissed.*

# **FINAL REPORT**

# Mohave County Public Fiduciary Compliance Audit Report

***Objective***

The compliance audit of the Mohave County Public Fiduciary 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 and the Arizona Code of Judicial Administration (“ACJA”) § 7-201: General Requirements and § 7-202: Fiduciaries<sup>1</sup>.

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 the Mohave County Public Fiduciary (“MCPF”). 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 Mohave 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 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 February 8, 2010 and prior to beginning the onsite fieldwork, the auditors reviewed the selected client court files from the Superior Court in Mohave County and conducted an internal control interview with MCPF staff.

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<sup>1</sup> Arizona Codes of Judicial Administration, General Requirements & Fiduciaries, January 1, 2007

# Mohave County Public Fiduciary Compliance Audit Report

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<p><i>Scope</i></p>          <p><i>Summary</i></p>	<p>During the period of February 8, 2010 through February 16, 2010 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 the MCPF office. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included the fiduciary activities of the principal fiduciary. An Exit Interview was conducted February 16, 2010.</p> <p>MCPF was the court appointed fiduciary on 18 guardian, 19 conservator, 24 combination guardian/conservator, and 4 personal representative cases as of February 2, 2010. MCPF has approximately \$1,132,835.03 in court-appointed client assets under management and two Arizona licensed fiduciaries.</p> <p>The compliance audit team reviewed a selected stratified sample of seven (7) 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>MCPF staff extended professional courtesies and cooperation to the audit team during the course of the audit.</p> <p>The compliance audit found non-compliance in four (4) areas. The non-compliance was found in the areas of late filings, accuracy, documentation and discharge of appointment. These findings are discussed as follows:</p>
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## Mohave County Public Fiduciary Compliance Audit Report

<p><b><u>Finding # 1</u></b> <b><u>Documentation</u></b></p> <p>ARS § 14-5418(B)</p>	<p>By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request.</p> <ul style="list-style-type: none"> <li>• No explanation of differing interest posting dates was given – Clients # 1 &amp; 4</li> <li>• The cover page of the fourth accounting does not reflect the actual dates of accounting period – Client # 3</li> <li>• A \$10 adjustment to the Inventory and Appraisement is not explained – Client # 5</li> <li>• Example is now under Finding #2</li> <li>• Example is now under Finding #2</li> <li>• The assets found after the Inventory and Appraisement were submitted to the court were not reflected in an explained amended Inventory and Appraisement or Annual Accounting after their discovery – Client # 5</li> </ul>
<p><b><u>Requirement</u></b></p>	<p>MCPF 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><b><u>Auditee's Response</u></b></p>	<p><input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree</p> <p>MCPF disagrees with the Auditor’s findings as there are no substantiated findings in the <i>Documentation</i> audit category.</p> <p>MCPF has in existence systematic processes for marshaling, securing and documenting the administration of all client’s estates and/or care to include all assets, transactions, activities and decision-making protocols for each court appointed client since current administration establishment in 2003.</p> <p>A thorough review of the Auditor’s findings demonstrates all of the items in Finding #1 <i>Documentation</i> would be more properly classified in the Finding # 2 <i>Accuracy</i> area. This is further supported by duplication of the exact same finding in multiple items within both categories as follows: In the <i>Documentation</i> category there are findings related to accuracy on accounting dates, inventory and accounting balances, posting dates and value adjustments. In the <i>Accuracy</i> category there are also findings related to accounting dates, accounting balances, interest posting and value adjustments. For example: Bullet 1b is the same as bullet 2d. Bullet(s) 1c, 1d, and 2e are all account beginning balance issues or <i>Accuracy</i> issues. Bullets 1e and 2c are strongly correlated as they are both detailed and remedied within the Court approved accounting.</p>

## Mohave County Public Fiduciary Compliance Audit Report

**MCPF disagrees with the Auditor's finding that suitable records of administration were not present or provided as follows:**

**•1 a. Clients # 1 & 4 accrued interest and the posting date(s) are adequately represented in the accountings filed with the Court. The accounting includes the actual date the interest posted. Every client with an account balance greater than one cent received monthly interest earnings. The interest amount, posting date, source of interest and time period of interest accrued is clearly detailed on the schedules within the accounting. Interest earnings should be posted to the estates on a monthly basis. Good cause existed for the delay in posting interest earnings as the accounting clerk was on FMLA for 100 days during this period. All interest transactions posted were properly date sequenced at the time the interest was posted and disclosed to the Court and interested parties in the accounting. No objections were made at the hearing and the accounting was approved by the Court. Exhibit "A".**

**AUDITOR'S NOTE: Example Stands.**

**•1 b. Client # 3 legal pleadings prepared by the Mohave County Attorney's Office (MCAO) had a typographical error on the dates of the accounting period. The Accounting as "Exhibit A" provided to MCAO and filed with the Court was a correct and accurate accounting report with proper accounting period dates. The accounting was not in error and the conservator's accounting was approved by the Court. The Petition is not seeking to have the pleadings approved in this legal matter but to have the accounting report approved as demonstrated by the Court's Order and Minute Entry attached as Exhibit "B".**

**AUDITOR'S NOTE: Example Stands.**

**•1 c. Client # 7 Inventory and Appraisement SSA underpayment description provides the detail setting forth both the date of appointment value (04/12/06 of \$72,876.79) and the value on the date the SSA funds were originally received (11/07/05 of \$72,101.90) as follows:**

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11/07/2005  DATE  OF  APPOINTMENT  VALUE  $72,876.79.
INVENTORY  VALUE  ORIGINAL  DEP:  SOCIAL  SECURITY
CONSERVATOR APPT  ORDERED  04/12/2006  CLIENT  ACCT  BAL
DIFFERENT  DUE  TO  ROUTINE  RECEIPTS  AND
DISBURSEMENTS.  DOA  VALUE  DISCLOSED  IN  ACCORDANCE
W/LAW
TOTAL APPRAISED 72,101.90
    
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# Mohave County Public Fiduciary Compliance Audit Report

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Client #7 was a guardianship client of the PF prior to the 2006 appointment as conservator. In accordance with A.R.S. § 14-5418(4)(b), the guardian can manage funds of the Ward. MCPF had client funds under active administration prior to the conservatorship. The beginning balance matches and reconciles to the inventory as properly disclosed.

The beginning balance in the first annual accounting in the amount of \$76,626.79 is comprised of the value in the client checking account balance on 04/12/2006 (Date of Appointment) in the amount of \$72,876.79 combined with the preneed policy value from the inventory of \$3,750.00. This information was provided to the Auditors during the MCPF site visit. There were no objections to the accounting and it was approved by the Court. Exhibit "C"

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**AUDITOR'S NOTE: Example Stands. This example now resides under finding number two, accuracy.**

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•1 d. Client #5 - Prior to my appointment as PF, the Deputy PF assigned all personal property in this Estate a fair market value of \$700.00 on the inventory and provided an attached listing. The inventory was filed on 10/25/2002. In 2003, I initiated utilizing the MCPF inventory data base system to track all assets and ensure the assets were included on the accounting. The inclusion of current assets and values under MCPF administration was requested by the Honorable James Chavez, Judicial Officer assigned to hear probate cases, my first week in office in 2002.

Client # 5 has the same assets represented within the Inventory and Appraisalment and the First Annual Accounting. On 5/19/03 the assets were entered on the MCPF data base inventory system. Within that system, more detail was provided and the electronics, wheelchair/walker and jewelry were broken out of the former lump description of personal property and furnishings. In May 2003 updated values were assigned that increased the value of the inventory by \$220.00. It is within the fiduciary's discretion to correct an inventory value assigned to an asset. No assets were subsequently discovered or appraisements received requiring the filing of an amended or supplemental inventory.

The first annual accounting was filed 2 months later, on July 31, 2003. This timely filing and disclosure of asset information provided the Court with a properly detailed description and accompanying values. The inventory clearly reconciles to the accounting.

It is both prudent and best practice for the fiduciary to provide enough detail for the Court and interested parties to see what assets are currently under administration with current fair market value assignments. Exhibit "D"

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## Mohave County Public Fiduciary Compliance Audit Report

	<p><b>AUDITOR’S NOTE: Example Stands. This example now resides under finding number two, accuracy.</b></p> <p>•1 e. The “Date of Appointment Inventory” is a snapshot of all assets under MCPF administration as of that date. The ongoing perpetual inventory maintained and disclosed in all subsequent accountings provided to the Court discloses the actual assets and their current value(s) under administration. Client # 5 had a proper \$10.00 adjustment to reduce the inventory as the Income Only Trust with Chase was closed due to the client’s death. The asset no longer remained in existence as originally built in the inventory system. The proceeds were deposited into the Client’s conservatorship checking account resulting in the corresponding entry reducing the perpetual inventory value. The Final Accounting filed with the Court on 12/24/09 provided this information within the accounting schedules. No objections were filed to the Final Accounting and it is a Court approved accounting. Exhibit E”</p> <p><b>AUDITOR’S NOTE: Example Stands.</b></p> <p>1 f. Client #5 - A.R.S. § 14-5418(B) as referenced by the Auditors in Finding #1 does not mandate the filing of a supplemental or amended inventory. There are no assets subsequently discovered or valuation appraisements received warranting the need to file an amended or supplemental inventory. MCPF kept and reported to the Court suitable records of MCPF’s administration and exhibited those records to the Auditors upon request. See 1 d. above.</p> <p><b>AUDITOR’S NOTE: Example Stands.</b></p>
<i>Corrective Action</i>	<p>No corrective action necessary as this finding is in error and MCPF has demonstrated in their response the audit finding <i>Documentation</i> is unsubstantiated. MCPF maintains suitable records of administration and have provided documents upon request in a thorough and well presented manner. The current administration’s internal systems, processes, protocols and staff training have greatly reduced the risk of improperly marshalling, securing and documenting the administration of a client’s Estate and/or care.</p> <p>Note: MCPF requests consideration for any response related to <i>Documentation</i> that does not satisfy the Auditors, be re-categorized in the Final Audit report as an <i>Accuracy</i> finding. The findings in #1 are more precisely related to accuracy.</p> <p><b>AUDITOR’S NOTE: Finding Stands.</b></p>

## Mohave County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 2</i></b> <b><u>Accuracy</u></b></p> <p><i>Arizona Code of Judicial Administration § 7-202 (J)(4)(j)</i></p> <p><b><i>Requirement</i></b></p>	<p>Required court documents must be complete, accurate, and understandable.</p> <ul style="list-style-type: none"> <li>• There is a double entry of Social Security Income check for March, 2004 – Client # 2</li> <li>• The beginning balance of the fourth Annual Accounting does not reflect ending balance of the third Annual Accounting – Client # 6</li> <li>• No interest was found on the third Annual Accounting for the month of November, 2004 – Client # 3</li> <li>• The third Annual Accounting overlaps the fourth Annual Accounting by 2 days – Client # 6</li> <li>• The beginning balance of the second Annual Accounting does not reflect the ending balance of the first Annual Accounting – Client # 5</li> <li>• An invoice for a physician’s services was paid twice – Client # 5</li> <li>• The Inventory and Appraisalment balance is not reflected as the beginning balance of the first annual accounting – Client # 7</li> <li>• The first Annual Accounting does not reflect the Inventory and Appraisalment balance – Client # 5</li> </ul> <p>MCPF must ensure every document filed with the Superior Court is complete, accurate and understandable.</p>
<p><b><i>Auditee's Response</i></b></p>	<p><input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>•2 a. Client # 2 – The transaction referenced by the Auditor did not occur in March 2004. This client’s account had a duplicate posting involving the March 2009 SSA income in the amount of \$863.00. The 03/03/08 transaction was copied by a former MCPF account specialist and pasted in for 03/03/09 with the 2009 income amount of \$863.00. This shortcut resulted in a duplicate entry. The practice of copying a prior transaction is an unapproved MCPF posting practice. MCPF employees were provided proper instruction to discontinue this practice as it is prohibited. This client is also a guardian “only” case and does not have routine accounting reviews.</p> <p><input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree</p> <p>•2b Client # 6 – The beginning balance of the Fourth Annual Accounting matches and reconciles to the ending balance of the Third Annual Accounting as demonstrated by Exhibit “F” attached. The Third Annual Accounting page number five (5) from the</p>

# Mohave County Public Fiduciary Compliance Audit Report

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*Account Reconciliation Report* clearly denotes the ending balance as of 10/22/00 in the amount of \$1,235.48. The *Schedule One Assets Inventory and Balances* further substantiates Client #6 conservatorship checking account balance of \$1,235.48.

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**AUDITOR’S NOTE: Example Stands.**

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During the Auditor’s site visit explanations were provided explaining the various schedules formerly utilized by MCPF prior to the current administration. The \$50.00 difference noted on the former PF’s spreadsheet cover page is referenced as “*Other assets*” on the *Schedule One Assets Inventory and Balances* and the description states “clothing and personal items”. By the time the Fourth Biennial Accounting was filed on 12/5/02 this property, through normal use and wear, no longer had any value and was assigned a zero monetary value on the MCPF inventory data base system. The practice of ensuring the asset has a current fair market value properly assigned is in the Estate’s best interest and provides full disclosure of the assets under management to the Court.

No objections were filed and both accountings were approved and the Court’s Order “approving the accounting” issued. Exhibit “F”.

Agree  Disagree

•2 c. Client #3 – There was no interest earned for this Client as described on the bottom of page one (1) in the accounting filed with the Court and subsequently Court approved. Exhibit “G”

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**AUDITOR’S NOTE: Example Dismissed.**

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Agree  Disagree

•2d Client # 6 legal pleadings prepared by the Mohave County Attorney’s Office (MCAO) had a typographical error on the dates of the accounting period. The Accounting as “Exhibit A” provided to MCAO and filed with the Court was a correct and accurate accounting report with proper accounting period dates. The accounting was not in error and the conservator’s accounting was approved by the Court. The Petition is not seeking to have the pleadings approved in this legal matter but to have the accounting report approved as demonstrated by the Court’s Order and Minute Entry attached as Exhibit “H”

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**AUDITOR’S NOTE: Example Stands.**

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Agree  Disagree

•2e Client # 5 – The First Annual Accounting ending balance was reduced by \$875.00 due to an untimely entry in changing the asset’s condition from an “active” asset under administration to a

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## Mohave County Public Fiduciary Compliance Audit Report

	<p>“sold” status. The change in asset condition posted out of the period and resulted in a change to the ending balance of the First Annual Accounting.</p> <p><input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>•2 f. Client # 5 – Invoice for physician services was paid twice by MCPF in error. Subsequent contact with the vendor resulted in the refund of the \$24.94 on February 19, 2010. The funds were deposited in the client’s conservatorship MCPF checking account. Exhibit “I”</p>
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<p><i>Corrective Action</i></p>	<p>MCPF affirms corrective action in <i>Accuracy</i> is required and proposes MCPF will run data base reports to ensure all transactions have cleared prior to running the accounting. The accounting specialist will utilize the Court Accounting Case Review checklist (sample attached) to ensure all transactions are clearly detailed, errors discovered are corrected and prior period ending balances are properly reconciled to beginning period balances prior to running the mandatory accounting reports. MCPF will initiate running accounting reports for guardian “Only” cases so a transaction review will be done simultaneously with the preparation of the Annual Report of Guardian. MCPF will strive to adhere to current policies and procedures and MCPF staff will utilize the multiple internal control systems already in place to ensure accuracy in the performance of their duties. These corrective actions as proposed will be implemented immediately (04/13/2010).</p>
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	<p><b>AUDITOR’S NOTE: Finding Stands.</b></p>
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## Mohave County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 3 Late Filings</i></b></p> <p>ARS § 14-5315(A) ARS § 14-5418(A) ARS § 14-5419 (A)</p> <p>Arizona Code of Judicial Administration § 7- 202(J)(2)(e)</p> <p><b><i>Requirement</i></b></p>	<p>A Licensed fiduciary must ensure any document filed with the superior court is timely.</p> <ul style="list-style-type: none"> <li>• Client Inventory and Appraisements were filed late – Clients # 3, 5 &amp; 6</li> <li>• Annual Accountings were filed late – Clients # 5, 6 &amp; 7</li> <li>• Annual Reports of Guardian were filed late – Clients # 5, 6 &amp; 7</li> </ul> <p>MCPF must submit the inventory and appraisal, 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><b><i>Auditee's Response</i></b></p>	<p><input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>MCPF concurs with the auditors on the late filings as detailed in Finding #3.</p> <p><b>3 a. 71% of cases in the Auditors stratified case sampling originated prior to the current administration. Only 29% of the cases originated during the current administration that began on 10/28/02.</b></p> <p><b>The Auditors examined a stratified case sampling consisting of 7 cases equating to 73 years of active MCPF fiduciary administration. 42% or 31 years was prior to the current administration.</b></p> <p><b>Client's 3, 5, and 6 all had late filings as required by A.R.S. § 14-5418. All three clients were from the prior administration.</b></p> <p><b>3 b. Client # 5 – This client had 80% timeliness on all accountings (5) during this 77 month administration. The only late filing, the First Annual Accounting in 2003, was late by 29 days.</b></p> <p><b>3 b. Client #6 – MCPF was 100% timely on all accountings filed during the current administration for Client #6. Of the 12 years this client has been under MCPF as conservator, the client had 57% timeliness on all accountings (7). The three late accountings were filed during the prior administration prior to October 2002.</b></p> <p><b>3 b. Client #7 – MCPF was 100% timely on all accountings filed during the current administration for Client #7. MCPF was the conservator from 09/06/94 through 11/06/01 and was reappointed conservator again on 04/12/06 through current.</b></p>

## Mohave County Public Fiduciary Compliance Audit Report

	<p><b>3 c. Client # 5 – This client had 88% timeliness on all Annual Report of Guardian (8) filed during this 77 month administration. The only late filing, the First Annual Report of Guardian 2003, was late by 29 days.</b></p> <p><b>3 c. Client #6 – MCPF was 100% timely on all Annual Report of Guardian filed during the current administration for Client #7. Overall MCPF had 75% timeliness on all Annual Report of Guardian (12)</b></p> <p><b>3 c. Client #7 – MCPF was 86% timely on all Annual Reports of Guardian filed during the current administration for Client #7. Overall MCPF had 67% timeliness for the 15 reports filed during guardianship administration.</b></p> <p><b>The MCPF performance on this stratified case sampling of 7 cases demonstrates 87% timeliness on the filing of mandatory reports during the current PF's tenure beginning in 2002.</b></p>
<p><b><i>Corrective Action</i></b></p>	<p><b>MCPF will utilize multiple systems to ensure timely filing of all mandatory reports through calendaring, spreadsheet tracking, electronic reminders and weekly staff meeting due date reviews. This corrective action as proposed will be implemented immediately (04/13/2010).</b></p>

## Mohave County Public Fiduciary Compliance Audit Report

<p><b><i>Finding # 4 Discharge of appointment</i></b></p> <p>ARS § 14-5419 (A)</p> <p><b><i>Requirement</i></b></p>	<p>A Licensed fiduciary must ensure a final accounting is submitted to the court unless otherwise instructed by the court.</p> <ul style="list-style-type: none"> <li>• A final Accounting was not filed – Client # 7</li> </ul> <p>MCPF must submit the Final Accounting on or before the statutorily required due date or court ordered due date for each client unless instructed otherwise.</p>
<p><b><i>Auditee's Response</i></b></p>	<p><input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree</p> <p>MCPF disagrees as there are no substantiated findings in the <i>Discharge of Appointment</i> category. Both Finding # 1 <i>Documentation</i> and Finding #4 <i>Discharge of Appointment</i> should be removed as findings from this audit report.</p> <p>MCPF provided the auditors with documentation from MCPF legal files of the Petition, Court Order and Minute Entry satisfying this requirement. These documents were actively reviewed and referenced during the site visit. The annual and last accounting was allowed by the Court in lieu of a Final Accounting for <i>good cause</i> in the termination of the conservatorship in 2001.</p> <p>Client #7's Cause No. 94 G-38 demonstrated Philipp Krueger, Esquire, filed an annual accounting with his Petition to Terminate Conservatorship on 09/27/01. In paragraph one of the Petition, he clearly stated, <i>"The annual accounting filed contemporaneously herewith shows the account balance of .89 cents. The Adult Incapacitated Person is presently residing at the Arizona State Hospital-Cholla Unit and is entirely within the control of that Arizona state institution. No assets remain for the Conservator to account to the Court."</i></p> <p>The subsequent Order on Petition for Approval of First and Final Accounting and Discharge of Conservator entered by the Honorable James Chavez on 11/14/01 further states <i>"There are no funds to be disbursed or accounted for by the Public Fiduciary in his capacity as Conservator. . . THEREFORE, IT IS ORDERED; A. Approving the accounting of the Mohave County Public Fiduciary as Conservator and same is considered the Final Accounting of the Conservator."</i> The proof of satisfaction of the final accounting requirement is attached hereto as Exhibit "J".</p>

**Mohave County Public Fiduciary  
Compliance Audit Report**

***Corrective Action***

No corrective action is necessary as the audit finding *Discharge of Appointment* is in error and MCPF has demonstrated it is not substantiated.

**AUDITOR'S NOTE: Finding Dismissed.**

**Mohave County Public Fiduciary  
Compliance Audit Report**



# **APPENDIX**

## **RESPONSE TO FINAL REPORT**



## Mohave County Public Fiduciary

700 W Beale Street  
PO Box 7000  
Kingman, AZ 86402-7000

Phone: (928) 718-4959  
Fax: (928) 718-4960

Catherine R. Robbins, Public Fiduciary

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Provider of Public Guardianship, Conservatorship and Probate Services for the Citizens of Mohave County.

April 13, 2010

CLD Compliance Unit  
Attn: Ms. Kitty Boots  
Compliance Unit Manager  
1501 W. Washington, Suite 104  
Phoenix, AZ 85007-3231

**RE:** Fiduciary Compliance Audit

Dear Ms. Boots:

Enclosed is the Mohave County Public Fiduciary 2010 Draft Audit Compliance Report ~ Auditee Response Report.

I want to thank both you and Lori Braddock for the remarkable experience of our first audit that commenced on February 8, 2010. I was not looking forward to my first AOC audit and unlike my expectations, you and Ms. Braddock contributed to ensuring the audit was performed professionally and respectfully. You set myself and my staff at ease and allowed for comfortable exchange of information and explanations of our systems.

My staff and I found this experience a good training opportunity for improvement and a chance to have a better understanding between the AOC and MCPF. The discoveries made during the audit helped us re-prioritize some of our internal controls. My staff and I strive for excellence and I welcome any future critique or suggestions to further improve my office or the fiduciary industry. I would be honored to do training to AFA members in any areas you identify in need of improvement. My sincere thanks.

Respectfully yours,

Catherine R. Robbins  
Mohave County Public Fiduciary

Attachments: Draft Audit ~ Auditees Response  
Court Accounting Case Review form

*C: Lori Braddock, Compliance Unit Auditor*



remedied within the Court approved accounting.

MCPF disagrees with the Auditor's finding that suitable records of administration were not present or provided as follows:

- **1 a. Clients # 1 & 4 accrued interest and the posting date(s) are adequately represented in the accountings filed with the Court. The accounting includes the actual date the interest posted. Every client with an account balance greater than one cent received monthly interest earnings. The interest amount, posting date, source of interest and time period of interest accrued is clearly detailed on the schedules within the accounting. Interest earnings should be posted to the estates on a monthly basis. Good cause existed for the delay in posting interest earnings as the accounting clerk was on FMLA for 100 days during this period. All interest transactions posted were properly date sequenced at the time the interest was posted and disclosed to the Court and interested parties in the accounting. No objections were made at the hearing and the accounting was approved by the Court. Exhibit "A".**

- **1 b. Client # 3 legal pleadings prepared by the Mohave County Attorney's Office (MCAO) had a typographical error on the dates of the accounting period. The Accounting as "Exhibit A" provided to MCAO and filed with the Court was a correct and accurate accounting report with proper accounting period dates. The accounting was not in error and the conservator's accounting was approved by the Court. The Petition is not seeking to have the pleadings approved in this legal matter but to have the accounting report approved as demonstrated by the Court's Order and Minute Entry attached as Exhibit "B".**

- **1 c. Client # 7 Inventory and Appraisal SSA underpayment description provides the detail setting forth both the date of appointment value (04/12/06 of \$72,876.79) and the value on the date the SSA funds were originally received (11/07/05 of \$72,101.90) as follows:**

11/07/2005 DATE OF APPOINTMENT VALUE \$72,876.79.  
INVENTORY VALUE ORIGINAL DEP: SOCIAL SECURITY  
CONSERVATOR APPT ORDERED 04/12/2006 CLIENT ACCT BAL  
DIFFERENT DUE TO ROUTINE RECEIPTS AND  
DISBURSEMENTS. DOA VALUE DISCLOSED IN ACCORDANCE W/LAW  
TOTAL APPRAISED 72,101.90

**Client #7 was a guardianship client of the PF prior to the 2006 appointment as conservator. In accordance with A.R.S. § 14-5418(4)(b), the guardian can manage funds of the Ward. MCPF had client funds under active administration prior to the conservatorship. The beginning balance matches and reconciles to the inventory as properly disclosed.**

The beginning balance in the first annual accounting in the amount of \$76,626.79 is comprised of the value in the client checking account balance on 04/12/2006 (Date of Appointment) in the amount of \$72,876.79 combined with the preneed policy value from the inventory of \$3,750.00. This information was provided to the Auditors during the MCPF site visit. There were no objections to the accounting and it was approved by the Court. Exhibit "C"

- 1 d. Client #5 - Prior to my appointment as PF, the Deputy PF assigned all personal property in this Estate a fair market value of \$700.00 on the inventory and provided an attached listing. The inventory was filed on 10/25/2002. In 2003, I initiated utilizing the MCPF inventory data base system to track all assets and ensure the assets were included on the accounting. The inclusion of current assets and values under MCPF administration was requested by the Honorable James Chavez, Judicial Officer assigned to hear probate cases, my first week in office in 2002.

Client # 5 has the same assets represented within the Inventory and Appraisal and the First Annual Accounting. On 5/19/03 the assets were entered on the MCPF data base inventory system. Within that system, more detail was provided and the electronics, wheelchair/walker and jewelry were broken out of the former lump description of personal property and furnishings. In May 2003 updated values were assigned that increased the value of the inventory by \$220.00. It is within the fiduciary's discretion to correct an inventory value assigned to an asset. No assets were subsequently discovered or appraisements received requiring the filing of an amended or supplemental inventory.

The first annual accounting was filed 2 months later, on July 31, 2003. This timely filing and disclosure of asset information provided the Court with a properly detailed description and accompanying values. The inventory clearly reconciles to the accounting.

It is both prudent and best practice for the fiduciary to provide enough detail for the Court and interested parties to see what assets are currently under administration with current fair market value assignments. Exhibit "D"

- 1 e. The "Date of Appointment Inventory" is a snapshot of all assets under MCPF administration as of that date. The ongoing perpetual inventory maintained and disclosed in all subsequent accountings provided to the Court discloses the actual assets and their current value(s) under administration. Client # 5 had a proper \$10.00 adjustment to reduce the inventory as the Income Only Trust with Chase was closed due to the client's death. The asset no longer remained in existence as originally built in the inventory system. The proceeds were deposited into the Client's conservatorship checking account resulting in the corresponding entry reducing the perpetual inventory value. The Final Accounting filed with the Court on

	<p>12/24/09 provided this information within the accounting schedules. No objections were filed to the Final Accounting and it is a Court approved accounting. Exhibit E”</p> <ul style="list-style-type: none"> <li>• 1 f. Client #5 - A.R.S. § 14-5418(B) as referenced by the Auditors in Finding #1 does not mandate the filing of a supplemental or amended inventory. There are no assets subsequently discovered or valuation appraisements received warranting the need to file an amended or supplemental inventory. MCPF kept and reported to the Court suitable records of MCPF’s administration and exhibited those records to the Auditors upon request. See 1 d. above.</li> </ul>
<p><i>Corrective Action</i></p>	<p>No corrective action necessary as this finding is in error and MCPF has demonstrated in their response the audit finding <i>Documentation</i> is unsubstantiated. MCPF maintains suitable records of administration and have provided documents upon request in a thorough and well presented manner. The current administration’s internal systems, processes, protocols and staff training have greatly reduced the risk of improperly marshalling, securing and documenting the administration of a client’s Estate and/or care.</p> <p><b>Note:</b> MCPF requests consideration for any response related to <i>Documentation</i> that does not satisfy the Auditors, be re-categorized in the Final Audit report as an <i>Accuracy</i> finding. The findings in #1 are more precisely related to accuracy.</p>

**Mohave County Public Fiduciary  
Draft Compliance Audit Report**

<p><b><i>Finding #2</i></b> <b><u>Accuracy</u></b></p> <p><i>Arizona Code of Judicial Administration § 7-202 (J)(4)(j)</i></p>	<p>Required court documents must be complete, accurate, and understandable.</p> <ul style="list-style-type: none"> <li>• 2 a. There is a double entry of Social Security Income check for March 2004 – Client # 2</li> <li>• 2 b. The beginning balance of the fourth Annual Accounting does not reflect ending balance of the third Annual Accounting – Client # 6</li> <li>• 2 c. No interest was found on the third Annual Accounting for the month of November 2004 – Client #3</li> <li>• 2 d. The third Annual Accounting overlaps the fourth Annual Accounting by 2 days – Client #6</li> <li>• 2 e. The beginning balance of the second Annual Accounting does not reflect the ending balance of the first Annual Accounting – Client # 5</li> <li>• 2 f. An invoice for a physician’s services was paid twice – Client # 5</li> </ul> <p>MCPF must ensure every document filed with the Superior Court is complete, accurate and understandable.</p>
<p><b><i>Auditee’s Response</i></b></p>	<p><input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <ul style="list-style-type: none"> <li>• 2 a. Client # 2 – The transaction referenced by the Auditor did not occur in March 2004. This client’s account had a duplicate posting involving the March 2009 SSA income in the amount of \$863.00. The 03/03/08 transaction was copied by a former MCPF account specialist and pasted in for 03/03/09 with the 2009 income amount of \$863.00. This shortcut resulted in a duplicate entry. The practice of copying a prior transaction is an unapproved MCPF posting practice. MCPF employees were provided proper instruction to discontinue this practice as it is prohibited. This client is also a guardian “only” case and does not have routine accounting reviews.</li> </ul> <p><input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree</p> <ul style="list-style-type: none"> <li>• 2b Client # 6 – The beginning balance of the Fourth Annual Accounting matches and reconciles to the ending balance of the Third Annual Accounting as demonstrated by Exhibit “F” attached. The Third Annual Accounting page number five (5) from the <i>Account Reconciliation Report</i> clearly denotes the ending balance as of 10/22/00 in the amount of \$1,235.48. The <i>Schedule One Assets Inventory and Balances</i> further substantiates Client #6 conservatorship checking account balance of \$1,235.48.</li> </ul> <p style="text-align: center;">During the Auditor’s site visit explanations were provided explaining the various schedules formerly utilized by MCPF prior to the current administration. The \$50.00 difference noted on the former PF’s spreadsheet cover page is referenced as “<i>Other assets</i>” on</p>

	<p>the <i>Schedule One Assets Inventory and Balances</i> and the description states “clothing and personal items”. By the time the Fourth Biennial Accounting was filed on 12/5/02 this property, through normal use and wear, no longer had any value and was assigned a zero monetary value on the MCPF inventory data base system. The practice of ensuring the asset has a current fair market value properly assigned is in the Estate’s best interest and provides full disclosure of the assets under management to the Court.</p> <p>No objections were filed and both accountings were approved and the Court’s Order “approving the accounting” issued. Exhibit “F”.</p> <p><input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree</p> <ul style="list-style-type: none"> <li>• 2 c. Client #3 – There was no interest earned for this Client as described on the bottom of page one (1) in the accounting filed with the Court and subsequently Court approved. Exhibit “G”</li> </ul> <p><input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree</p> <ul style="list-style-type: none"> <li>• 2d Client # 6 legal pleadings prepared by the Mohave County Attorney’s Office (MCAO) had a typographical error on the dates of the accounting period. The Accounting as “Exhibit A” provided to MCAO and filed with the Court was a correct and accurate accounting report with proper accounting period dates. The accounting was not in error and the conservator’s accounting was approved by the Court. The Petition is not seeking to have the pleadings approved in this legal matter but to have the accounting report approved as demonstrated by the Court’s Order and Minute Entry attached as Exhibit “H”</li> </ul> <p><input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <ul style="list-style-type: none"> <li>• 2e Client # 5 – The First Annual Accounting ending balance was reduced by \$875.00 due to an untimely entry in changing the asset’s condition from an “active” asset under administration to a “sold” status. The change in asset condition posted out of the period and resulted in a change to the ending balance of the First Annual Accounting.</li> </ul> <p><input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <ul style="list-style-type: none"> <li>• 2 f. Client # 5 – Invoice for physician services was paid twice by MCPF in error. Subsequent contact with the vendor resulted in the refund of the \$24.94 on February 19, 2010. The funds were deposited in the client’s conservatorship MCPF checking account. Exhibit “I”</li> </ul>
<i>Corrective Action</i>	<p>MCPF affirms corrective action in <i>Accuracy</i> is required and proposes MCPF will run data base reports to ensure all transactions have cleared prior to running the accounting. The accounting specialist will utilize the Court Accounting Case Review checklist (sample attached) to ensure all transactions are clearly detailed, errors discovered are corrected and prior period ending balances are properly reconciled to beginning period</p>

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balances prior to running the mandatory accounting reports. MCPF will initiate running accounting reports for guardian “Only” cases so a transaction review will be done simultaneously with the preparation of the Annual Report of Guardian. MCPF will strive to adhere to current policies and procedures and MCPF staff will utilize the multiple internal control systems already in place to ensure accuracy in the performance of their duties. These corrective actions as proposed will be implemented immediately (04/13/2010).

**Mohave County Public Fiduciary  
Draft Compliance Audit Report**

***Finding #3  
Late Filings***

*ARS § 14-5315(A)  
ARS § 14-5418(A)  
ARS § 14-5419(A)*

*Arizona Code of Judicial  
Administration §7-  
202(J)(2)(e)*

***Requirement***

A certified fiduciary must ensure any document filed with the superior court is timely.

- 3 a. Client Inventory and Appraisal were filed late – Clients #3, 5 & 6
- 3 b. Annual Accountings were filed late – Clients #5, 6 & 7
- 3 c. Annual Reports of Guardian were filed late – Clients # 5, 6 & 7

***Auditee's Response***

Agree  Disagree

**MCPF concurs with the auditors on the late filings as detailed in Finding #3.**

**3 a. 71% of cases in the Auditors stratified case sampling originated prior to the current administration. Only 29% of the cases originated during the current administration that began on 10/28/02.**

**The Auditors examined a stratified case sampling consisting of 7 cases equating to 73 years of active MCPF fiduciary administration. 42% or 31 years was prior to the current administration.**

**Client's 3, 5, and 6 all had late filings as required by A.R.S. § 14-5418. All three clients were from the prior administration.**

**3 b. Client # 5 – This client had 80% timeliness on all accountings (5) during this 77 month administration. The only late filing, the First Annual Accounting in 2003, was late by 29 days.**

**3 b. Client #6 – MCPF was 100% timely on all accountings filed during the current administration for Client #6. Of the 12 years this client has been under MCPF as conservator, the client had 57% timeliness on all accountings (7). The three late accountings were filed during the prior administration prior to October 2002.**

**3 b. Client #7 – MCPF was 100% timely on all accountings filed during the current administration for Client #7. MCPF was the conservator from 09/06/94 through 11/06/01 and was reappointed conservator again on 04/12/06 through current.**

**3 c. Client # 5 – This client had 88% timeliness on all Annual Report of Guardian (8) filed during this 77 month administration. The only late filing, the First Annual Report of Guardian 2003, was late by 29 days.**

	<p><b>3 c. Client #6 – MCPF was 100% timely on all Annual Report of Guardian filed during the current administration for Client #7. Overall MCPF had 75% timeliness on all Annual Report of Guardian (12)</b></p> <p><b>3 c. Client #7 – MCPF was 86% timely on all Annual Reports of Guardian filed during the current administration for Client #7. Overall MCPF had 67% timeliness for the 15 reports filed during guardianship administration.</b></p> <p><b>The MCPF performance on this stratified case sampling of 7 cases demonstrates 87% timeliness on the filing of mandatory reports during the current PF’s tenure beginning in 2002.</b></p>
<p><i>Corrective Action</i></p>	<p>MCPF will utilize multiple systems to ensure timely filing of all mandatory reports through calendaring, spreadsheet tracking, electronic reminders and weekly staff meeting due date reviews. This corrective action as proposed will be implemented immediately (04/13/2010).</p>

Mohave County Public Fiduciary  
Draft Compliance Audit Report

<p><b><i>Finding #4 Discharge of Appointment</i></b></p> <p><i>ARS § 14-5419(A) Requirement</i></p>	<p>A certified fiduciary must ensure a final accounting is submitted to the court unless otherwise instructed by the court.</p> <ul style="list-style-type: none"> <li>• A final accounting was not filed – Client # 7</li> </ul>
<p><b><i>Auditee’s Response</i></b></p>	<p><input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree</p> <p><b>MCPF disagrees as there are no substantiated findings in the <i>Discharge of Appointment</i> category. Both Finding # 1 <i>Documentation</i> and Finding #4 <i>Discharge of Appointment</i> should be removed as findings from this audit report.</b></p> <p><b>MCPF provided the auditors with documentation from MCPF legal files of the Petition, Court Order and Minute Entry satisfying this requirement. These documents were actively reviewed and referenced during the site visit. The annual and last accounting was allowed by the Court in lieu of a Final Accounting for <i>good cause</i> in the termination of the conservatorship in 2001.</b></p> <p><b>Client #7’s Cause No. 94 G-38 demonstrated Philipp Krueger, Esquire, filed an annual accounting with his Petition to Terminate Conservatorship on 09/27/01. In paragraph one of the Petition, he clearly stated, “<i>The annual accounting filed contemporaneously herewith shows the account balance of .89 cents. The Adult Incapacitated Person is presently residing at the Arizona State Hospital-Cholla Unit and is entirely within the control of that Arizona state institution. No assets remain for the Conservator to account to the Court.</i>”</b></p> <p><b>The subsequent Order on Petition for Approval of First and Final Accounting and Discharge of Conservator entered by the Honorable James Chavez on 11/14/01 further states “<i>There are no funds to be disbursed or accounted for by the Public Fiduciary in his capacity as Conservator. . . THEREFORE, IT IS ORDERED; A. Approving the accounting of the Mohave County Public Fiduciary as Conservator and same is considered the Final Accounting of the Conservator.</i>” The proof of satisfaction of the final accounting requirement is attached hereto as Exhibit “J”.</b></p>
<p><b><i>Corrective Action</i></b></p>	<p>No corrective action is necessary as the audit finding <i>Discharge of Appointment</i> is in error and MCPF has demonstrated it is not substantiated.</p>

**EXHIBIT "A"**

Exhibit A

Client #1

Estate of

Deceased PB

Beginning Balance

\$ .00

Inventory and Appraisement

\$7,007.53

Gains and Losses on Sales:

10/06/2008 PERSONAL PROPERTY INVENTORIED	Sold For	\$822.37
FROM RESIDENTIAL SITE IN YUCCA	Appraised	\$711.00
AZ. PROPERTY RELEASED FOR SALE	Gain	\$111.37

Total Gains and Losses

\$111.37  
=====

Income and Receipts:

INSURANCE REIMBURSEMENT

11/12/2008 PROGRESSIVE PREFERRED INS TOT LOSS	\$95.56
POLICY NO 70 AND CLAIM#	
5. VEHICLE TOTALED POST	
RECOVERY AFTER REPORTED STOLEN PRIOR	
TO VICTIM'S DEATH. NATIONAL CITY	
BANK CK# . ESTATE MAY STILL	
RECEIVE A CLAIM FROM THE LIENHOLDER	

\$95.56

TOTAL INSURANCE REIMBURSEMENT

\$95.56

INTEREST

WELLS FARGO 2 INTEREST APPORTIONMENT

12/18/2008 10/01/2008-10/31/2008	0.97%	\$ .01
12/18/2008 08/01/2008-08/31/2008	0.95%	\$1.23
12/18/2008 10/01/2008-10/31/2008	0.97%	\$2.29
12/18/2008 11/01/2008-11/30/2008	1.01%	\$2.46
12/18/2008 09/01/2008-09/30/2008	0.94%	\$2.66
01/08/2009 12/01/2008-12/31/2008	0.75%	\$ .01
01/08/2009 12/01/2008-12/31/2008	0.75%	\$1.89
03/11/2009 01/01/2009-01/31/2009	0.43%	\$ .01
03/11/2009 02/01/2009-02/28/2009	0.31%	\$ .01
03/11/2009 02/01/2009-02/28/2009	0.31%	\$ .70
03/11/2009 01/01/2009-01/31/2009	0.43%	\$1.07
06/30/2009 04/01/2009-04/30/2009	0.32%	\$ .01

Exhibit A

Exhibit A

Estate of

Deceased PB-

Income and Receipts:

06/30/2009	05/01/2009-05/31/2009	0.21%	\$ .01	
06/30/2009	05/01/2009-05/31/2009	0.21%	\$ .53	
06/30/2009	04/01/2009-04/30/2009	0.32%	\$ .77	
06/30/2009	03/01/2009-03/31/2009	0.31%	\$ .79	
07/07/2009	06/01/2009-06/30/2009	0.21%	\$ .01	
07/07/2009	06/01/2009-06/30/2009	0.21%	\$ .50	\$14.96
TOTAL INTEREST				\$14.96
Total Income and Receipts				\$110.52
				=====

Disbursements:

KAREN COLLINS

09/18/2008	ESTATE ADMINISTRATION SVCS: PVT FID	\$1,200.00	
PA003573	PROFESSIONAL SERVICES		
10/03/2008	ESTATE ADMINISTRATION SVCS: PVT FID	\$500.00	
PA003579	PROFESSIONAL SERVICES		\$1,700.00

LIETZ - FRAZE FUNERAL HOME

09/11/2008	AUG 08 BURIAL EXPENSES	\$608.50	
PA003566	BURIAL EXPENSE		\$608.50

MOHAVE COUNTY PUBLIC FIDUCIARY

03/30/2009	ARS 14-5604 2009 FEE	\$25.00	
PA003774	A.R.S. 14-5604 (A) (3) ASSESSMENT		\$25.00

MOHAVE COUNTY TREASURER

12/30/2008	MMC TRSR PROP TAX PARCEL #	\$55.50	
PA003669	PROPERTY TAXES		\$55.50

Total Disbursements			\$2,389.00
			=====

Exhibit A

Exhibit A

1a  
Client # 4

Estate of

GC-

Beginning Balance

\$50,361.02

Income and Receipts:

INTEREST

WELLS FARGO 2 INTEREST APPORTIONMENT

06/09/2008	05/01/2008-05/31/2008	0.27%	\$ .01	
06/09/2008	05/01/2008-05/31/2008	0.27%	\$11.46	
07/29/2008	06/01/2008-06/30/2008	0.23%	\$ .01	
07/29/2008	06/01/2008-06/30/2008	0.23%	\$9.50	
12/18/2008	07/01/2008-07/31/2008	0.44%	\$ .01	
12/18/2008	08/01/2008-08/31/2008	0.95%	\$ .01	
12/18/2008	09/01/2008-09/30/2008	0.94%	\$ .01	
12/18/2008	10/01/2008-10/31/2008	0.97%	\$ .01	
12/18/2008	11/01/2008-11/30/2008	1.01%	\$ .01	
12/18/2008	07/01/2008-07/31/2008	0.44%	\$18.65	
12/18/2008	09/01/2008-09/30/2008	0.94%	\$39.01	
12/18/2008	08/01/2008-08/31/2008	0.95%	\$40.76	
12/18/2008	10/01/2008-10/31/2008	0.97%	\$41.65	
12/18/2008	11/01/2008-11/30/2008	1.01%	\$41.82	
01/08/2009	12/01/2008-12/31/2008	0.75%	\$ .01	
01/08/2009	12/01/2008-12/31/2008	0.75%	\$31.97	
03/11/2009	01/01/2009-01/31/2009	0.43%	\$ .01	
03/11/2009	02/01/2009-02/28/2009	0.31%	\$ .01	
03/11/2009	02/01/2009-02/28/2009	0.31%	\$12.12	
03/11/2009	01/01/2009-01/31/2009	0.43%	\$18.38	
06/30/2009	03/01/2009-03/31/2009	0.31%	\$ .01	
06/30/2009	04/01/2009-04/30/2009	0.32%	\$ .01	
06/30/2009	05/01/2009-05/31/2009	0.21%	\$ .01	
06/30/2009	05/01/2009-05/31/2009	0.21%	\$9.16	
06/30/2009	04/01/2009-04/30/2009	0.32%	\$13.43	
06/30/2009	03/01/2009-03/31/2009	0.31%	\$13.53	
07/07/2009	06/01/2009-06/30/2009	0.21%	\$ .01	
07/07/2009	06/01/2009-06/30/2009	0.21%	\$8.79	
08/31/2009	07/01/2009-07/31/2009	0.20%	\$ .01	
08/31/2009	07/01/2009-07/31/2009	0.20%	\$8.70	\$319.08

TOTAL INTEREST

\$319.08

Total Income and Receipts

\$319.08

=====

ANNUAL ACCOUNTING - EXHIBIT A (1)

Exhibit A  
CONFIDENTIAL

**EXHIBIT "B"**

Exhibit B

MOHAVE COUNTY PUBLIC FIDUCIARY

Estate of

ANNUAL ACCOUNTING - EXHIBIT A

FIDUCIARY ACCOUNTING

Court Number

For Period 03/03/2005 Thru 01/19/2007

CREDITS

Beginning Balance	<u>\$34,561.77</u>
Income and Receipts	<u>\$19,676.55</u>
Asset Market Value Increase	<u>\$176.47</u>
Total Credits	<u>\$54,414.79</u> =====

DEBITS

Disbursements	<u>\$19,561.56</u>
Property and MCPF Trust Account Balance	<u>\$34,676.76</u>
Asset Market Value Increase	<u>\$176.47</u>
Total Debits	<u>\$54,414.79</u> =====

ANNUAL ACCOUNTING - EXHIBIT A

Exhibit B

TIME FILED M  
APR 24 2007  
BY: VIRLYNN TINNELL  
CLERK SUPERIOR COURT DEPUTY

1 MATTHEW J. SMITH  
2 MOHAVE COUNTY ATTORNEY'S OFFICE  
3 Dolores H. Milkie #016662  
4 Deputy County Attorney  
5 P.O. Box 7000  
6 Kingman, AZ 86402-7000  
7 (928) 753-0770  
8 Attorneys for Defendant

6 IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
7 IN AND FOR THE COUNTY OF MOHAVE

8 In the Matter of the Conservatorship  
9 of

No.:

10 ORDER APPROVING ANNUAL  
11 ACCOUNTING OF CONSERVATOR, AND  
12 APPROVAL OF FIDUCIARY AND  
13 ATTORNEYS' FEES.

(Assigned to the Hon. James E. Chavez)

12 A Protected Person

13 The Court having considered the Motion for Approval of Annual Accounting of Conservator, for  
14 Approval of Fiduciary and Attorney Fees (hereinafter "Motion"), finds as follows:

- 15 1. Notice has been given as required by Law.
- 16 2. The Mohave County Public Fiduciary, is the duly appointed and acting Conservator  
17 for , a protected person.
- 18 3. The Conservator has filed an accounting for the Estate, and has requested both  
19 fiduciary fees and attorney fees.
- 20 4. No objections have been and the accounting is complete and correct.

21 IT IS THEREFORE ORDERED:

22 (A). The accounting of the Conservator is hereby approved.

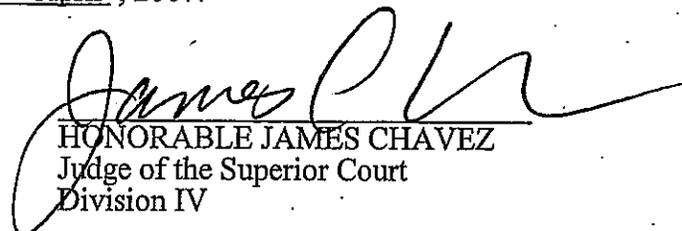
23 (B). The Fiduciary fees in the amount of \$2,945.00 and the Attorneys' Fees in the  
24 amount of \$236.00 are hereby approved for this accounting period. Any fees for which there  
25 are insufficient funds for payment are deferred and shall be paid in the event assets are  
26 discovered.  
27

28 ///

1 (C). The Mohave County Public Fiduciary, is authorized to pay to the Treasurer of  
2 Mohave County any unpaid administrative and attorneys' fees.

3 (D). The hearing on the next scheduled accounting period is set for **April 28, 2009** at  
4 **11:30A.M.**

5 DATED this 24<sup>th</sup> day of April, 2007.

6  
7   
8 HONORABLE JAMES CHAVEZ  
9 Judge of the Superior Court  
Division IV

10 Copies of the foregoing mailed/delivered this  
11 24<sup>th</sup> day of April, 2007, to:

12  
13 -- via First Class Mail

14 Kirk S. Cookson, Esq.  
15 P.O. Box 784  
Lake Havasu City, AZ 86405-via First Class Mail

16 Catherine R. Robbins  
17 Mohave County Public Fiduciary  
P.O. Box 7000  
Kingman, AZ 86402-7000-via Inter-Office Mail

18 Dolores H. Milkie  
19 Civil Deputy County Attorney  
20 Mohave County Attorney's Office  
P.O. Box 7000  
Kingman, AZ 86402-7000-via Hand Delivery

21  
22 By: 

G-

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
IN AND FOR THE COUNTY OF MOHAVE

HONORABLE: JAMES CHAVEZ  
DIVISION: 4  
DATE: 04/24/2007  
TIME: 8:35 A.M.

VIRLYNN TINNELL, CLERK  
JUDY MENKE, DEPUTY CLERK  
KIM WORKMAN, COURT REPORTER

BIENNIAL ACCOUNTING HEARING

In the Matter of the Conservatorship of:

GC-

A Protected Person.

APPEARANCES: Delores Milkie, Deputy County Attorney.

This is the time set for Biennial Accounting Hearing.

The Court finds there are no objections to the order presented; the Court signs the Order Approving Annual Accounting of Conservator, and Approval of Fiduciary and Attorneys' fees today's date.

IT IS ORDERED approving the accounting; the Court signs the Order Approving Annual Accounting of Conservator and Approval of Fiduciary and Attorneys' Fees today's date.

IT IS FURTHER ORDERED setting this matter for Biennial Accounting Hearing on April 28, 2009 at 11:30 a.m.

The Court recesses at 8:37 a.m.

cc:

DOLORES H MILKIE  
DEPUTY MOHAVE COUNTY ATTORNEY

KIRK S COOKSON ESQ  
P O BOX 784  
LAKE HAVASU CITY AZ 86405  
ATTORNEY FOR AUDREY JUSTIN

CATHERINE R ROBBINS  
MOHAVE COUNTY PUBLIC FIDUCIARY  
P O BOX 7000  
KINGMAN AZ 86402

HONORABLE JAMES CHAVEZ

RECEIVED  
MAY 07 2007  
PUBLIC FIDUCIARY

Exhibit B

Exhibit B

FILED

Client ID #3

BY: \_\_\_\_\_

2007 JAN 26 PM 4:12

VIRLYNN TINNELL  
SUPERIOR COURT CLERK

1 MATTHEW J. SMITH  
MOHAVE COUNTY ATTORNEY'S OFFICE  
2 Dolores H. Milkie #016662  
Deputy County Attorney  
3 P.O. Box 7000  
Kingman, AZ 86402-7000  
4 (928) 753-0770  
Attorneys for Defendant  
5

6 **IN THE SUPERIOR COURT OF THE STATE OF ARIZONA**  
7 **IN AND FOR THE COUNTY OF MOHAVE**

8 In the Matter of the Conservatorship of

No.

12 A Protected Person

**MOTION FOR APPROVAL OF BIENNIAL  
ACCOUNTING OF  
GUARDIAN/CONSERVATOR; FOR  
APPROVAL OF FIDUCIARY AND  
ATTORNEYS' FEES AND FOR LEAVE OF  
COURT TO CONTINUE TO FILE  
BIENNIAL ACCOUNTINGS**

14  
15 The Mohave County Public Fiduciary, as Guardian/Conservator for hereby  
16 accounts to the Court and requests approval of this accounting of Guardian/Conservator for  
17 approval of fiduciary, attorneys' fees, and for Leave of Court to continue to file Biennial  
18 Accountings as follows:

19 1. The Mohave County Public Fiduciary was appointed Temporary Guardian and  
20 Conservator, on February 24, 2000 and thereupon qualified and accepted such appointment the  
21 appointment was made permanent on March 23, 2000. The Guardianship was terminated on  
22 August 28, 2001 and the Public Fiduciary remained as Conservator.

23 2. Attached as Exhibit "A," and incorporated herein by this reference, is a statement of  
24 all sums received during the accounting period March 8, 2005 to January 19, 2007, all sums  
25 disbursed during that period, and all property on hand at the end of the period.

26 3. Attached as Exhibit "B" and incorporated herein by this reference, are the requested  
27 fiduciary fees for the accounting period in the amount of \$2,945.00.  
28

-i-  
Exhibit B

**EXHIBIT "C"**

1 CATHERINE R. ROBBINS  
2 MOHAVE COUNTY PUBLIC FIDUCIARY  
3 P.O. Box 7000  
4 Kingman, AZ 86402-7000  
5 (928) 718-4959

FILED  
BY: sdly Client #17

2006 AUG -9 PM 2:35

VIRLYNN TINNELL  
SUPERIOR COURT CLERK

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
IN AND FOR THE COUNTY OF MOHAVE

In the Matter of the Estate of )

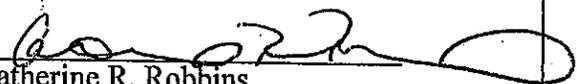
No. \_\_\_\_\_

INVENTORY AND APPRAISEMENT

\_\_\_\_\_ )  
A Protected Person

9 The Mohave County Public Fiduciary, Conservator of the above Estate, states that the Inventory  
10 annexed hereto as Exhibit A contains a true statement of all the property owned by the protected person  
11 at the time of date of appointment which has come to the knowledge of the Conservator; indicates the  
12 fair market value of the property as of the date of appointment and discloses the type and amount of all  
13 assets herein. This inventory and appraisalment was due 90 days following the Public Fiduciary's  
14 appointment April 12, 2006 and it is submitted in excess of 90 days.

15 DATED this 9th day of August, 2006.

17   
18 Catherine R. Robbins  
19 Mohave County Public Fiduciary  
20 Business Entity License #20171  
21 Principal Entity License #20314

21 Copies of the foregoing mailed/delivered this  
22 9th day of August, 2006 to:

23 HONORABLE JAMES CHAVEZ  
24 JUDGE OF SUPERIOR COURT, DIVISION IV -VIA HAND DELIVERY  
25  
26  
27  
28

**MOHAVE COUNTY PUBLIC FID CLIENT ACCT #1 WF  
INVENTORY AND APPRAISEMENT**

**Account Number:**

Filing/ Asset Location		Appraisalment/
Supplement Type	-----Description-----	---Sale Price---

**SCHEDULE A - BANK OR FINANCIAL ACCOUNTS**

11/07/2005 DATE OF APPOINTMENT VALUE	72,101.90
\$72,876.79. INVENTORY VALUE	72,101.90 (11/07/2005)
ORIGINAL DEP: SOCIAL SECURITY CONSERVATOR APPT ORDERED 04/12 2006 CLIENT ACCT BAL DIFFERENT DUE TO ROUTINE RECEIPTS AND DISBURSEMENTS. DOA VALUE DISCLOSED IN ACCORDANCE W/LAW	
TOTAL APPRAISED	72,101.90
TOTAL SOLD	72,101.90

**SCHEDULE C - PREPAID ENTITLEMENTS**

12/01/2005 GREAT WESTERN PRENEED BURIAL	3,750.00
C      CF	
POLICY NO.                      PURCHASED	.00
12/2005; UPDATED VALUE 6/2006	
TOTAL APPRAISED	3,750.00
TOTAL SOLD	.00
Account Total Appraised	75,851.90

**Total Inventory Value as of the Date of Appointment April 12, 2006: \$75,851.90**

Inventory Prepared By: Karen Strain/Deputy Public Fiduciary, Individual License No. 20014

Inventory Reviewed and Approved By: Catherine R. Robbins, Mohave County Public Fiduciary, Principal License No. 20314, Business Entity License No. 20171.

Exhibit C

MOHAVE COUNTY PUBLIC FIDUCIARY

Estate of

FIRST ANNUAL ACCOUNTING - EXHIBIT A

FIDUCIARY ACCOUNTING

Court Number

For Period 04/12/2006 Thru 03/29/2007

72,876.79 +  
3,750.00 +  
\* 76,626.79 \*

CREDITS

Beginning Balance	<u>\$76,626.79</u>
Inventory and Appraisement	<u>\$5,000.00</u>
Income and Receipts	<u>\$11,846.10</u>
Asset Market Value Increase	<u>\$119.00</u>
Total Credits	<u>\$93,591.89</u> =====

DEBITS

Disbursements	<u>\$9,335.98</u>
Property and MCPF Trust Account Balance	<u>\$84,136.91</u>
Asset Market Value Increase	<u>\$119.00</u>
Total Debits	<u>\$93,591.89</u> =====

FIRST ANNUAL ACCOUNTING - EXHIBIT A

Exhibit A

Estate of

Current Assets & Cash on Hand

<u>Item No</u>	<u>Description</u>	<u>Appraisal</u>	<u>Market Value/Date</u>
	CHECKING ACCOUNT BALANCE	75,386.91	0.00
00002-	GREAT WESTERN PREPAID BURIAL POLICY NO. PURCHASED 12/2005; UPDATED VALUE 6/2006	3,750.00	3,869.00 02/14/2007
00004-	METLIFE INSURANCE POLICY # VALUE \$5,000.00 OWNER/BENE: NOT AN ESTATE ASSET, NOTED FOR TRACKING PURPOSES ONLY.	5,000.00	0.00
	Total Current Assets & Cash	84,136.91 =====	3,869.00 =====

Exhibit C

**EXHIBIT "D"**

MOHAVE COUNTY PUBLIC FIDUCIARY-GUARDIAN/CONSV

Estate of

ANNUAL ACCOUNTING - EXHIBIT A

COURT ACCOUNTING

Court Number

For Period 07/02/2002 Thru 07/30/2003

CREDITS

Beginning Balance	<u>\$ .00</u>
Inventory and Appraisement	<u>\$920.00</u>
Income and Receipts	<u>\$76,714.98</u>
Total Credits	<u>\$77,634.98</u> =====

DEBITS

Disbursements	<u>\$59,809.21</u>
Property on Hand	<u>\$17,825.77</u>
Total Debits	<u>\$77,634.98</u> =====

ANNUAL ACCOUNTING - EXHIBIT A

Exhibit D

Estate of :

Disbursements:

05/28/2003 PATIENT NAME	\$24.14	
MEDICAL EXPENSES		\$40.42
Total Disbursements		\$59,809.21

Property and Cash on Hand:

MOHAVE COUNTY PUBLIC FIDUCIARY TRUST#1	\$16,905.77	
ZENITH COLOR TV MODEL#.	\$15.00	} \$920.00
SERIAL W/REMOTE		
CLIENT'S POSSESSION LHI		
FURNITURE AND MISC. PERSONAL	\$700.00	
PROPERTY INVENTORIED 7/18/02		
LIST AND PHOTOS IN FILE		
10K GOLD NECKLACE W/1 20 PT	\$175.00	
MINERS CUT DIAMOND & 20 SM DIA		
APPRSD BY GOLD DR; DISPO: SELL		
WHEELCHAIR AND WALKER IN	\$30.00	
CLIENT'S POSSESSION LAKE HILLS		
INN		
Total Property on Hand		\$17,825.77

Exhibit D

RECAPITULATION

CREDITS:

Beginning Balance		\$ .00
Inventory and Appraisement		\$920.00
Income and Receipts:		
BEG BALANCE	\$6,833.35	
CASH FOUND ON PERSON	\$210.25	
INTEREST	\$973.23	
MISC INCOME	\$1,850.00	
REFUND OF MONIES	\$297.45	
REFUNDS	\$2,011.56	
SALE OF ASSET	\$1,490.21	
SOCIAL SECURITY	\$21,154.00	
TRANS FROM PERSONAL ACCT	\$41,894.93	\$76,714.98
TOTAL CREDITS		\$77,634.98

DEBITS:

Disbursements		\$59,809.21
Property on Hand:		
MOHAVE COUNTY PUBLIC FIDUCIARY TRUST#1	\$16,905.77	
ZENITH COLOR TV MODEL#	\$15.00	
FURNITURE AND MISC. PERSONAL	\$700.00	} #920 <sup>00</sup>
10K GOLD NECKLACE W/1 20 PT	\$175.00	
WHEELCHAIR AND WALKER IN	\$30.00	
TOTAL DEBITS		\$77,634.98

I declare under penalty of perjury under the laws of the State of Arizona that the foregoing is true and correct and this declaration is executed on July 30, 2003 at Kingman, Arizona.

Catherine Robbins  
Public Fiduciary

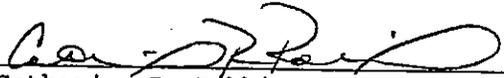
BY:   
Catherine R. Robbins  
Mohave County Public Fiduciary

Exhibit D

Account Number:  
 Court No:

Filing/ Supplement -----	Description-----	Appraisalment/ ---Sale Price--	Asset Type	Loca tion
-----------------------------	------------------	-----------------------------------	---------------	--------------

SCHEDULE B - PROPERTY

05/19/2003	FURNITURE AND MISC. PERSONAL PROPERTY INVENTORIED 7/18/02 LIST AND PHOTOS IN FILE	700.00 1,390.21(06/20/2003)	FU	SL
05/19/2003	WHEELCHAIR AND WALKER IN CLIENT'S POSSESSION LAKE HILLS INN-DONATED TO FACILITY BY FAM DONATION MADE BY GRANDDAUGHTER KERRY ROACH, RECEIPT IN FILE.	30.00 .00(10/01/2009)	PP	FA
05/19/2003	ZENITH COLOR TV MODEL#: SERIAL # 5 W/REMOTE CLIENT'S POSSESSION LHI DONATED TO LAKE HILLS INN BY GRANDDAUGHTER KERRY ROACH RECEIPT IN CLIENT'S FILE.	15.00 .00(10/01/2009)	EL	FA
05/22/2003	10K GOLD NECKLACE W/1 20 PT MINERS CUT DIAMOND & 20 SM DIA APPRSD BY GOLD DR; DISPO: SELL	175.00 100.00(06/13/2003)	JE	SL
	TOTAL APPRAISED	4 920.00		
	TOTAL SOLD	1,490.21		
	Account Total Appraised	4 920.00		
	Account Total Sold	1,490.21		

Exhibit D

FILED

02 OCT 25 AM 9:48

VIRLYN W. DWYER  
SUPERIOR COURT CLERK

1 WILLIAM J. EKSTROM, JR.  
2 MOHAVE COUNTY ATTORNEY  
3 Dolores H. Milkie #016662  
4 Civil Deputy County Attorney  
5 Mohave County Attorney's Office  
6 P.O. Box 7000  
7 Kingman, AZ 86402-7000  
8 Attorney for the Mohave County Public Fiduciary  
9 (928) 753-0770

6 IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
7 IN AND FOR THE COUNTY OF MOHAVE

8 In the Matter of Guardian/Conservatorship )  
9 of )  
10 )  
11 An Incapacitated & Protected Person )

No. )  
INVENTORY AND  
APPRAISEMENT

12 The Mohave County Public Fiduciary, as Conservator for the above Estate, states that the  
13 Inventory attached hereto and incorporated herein as Exhibit "A" contains a true statement of all of the  
14 property owned by the protected person at the time of the Conservator's appointment which has come to  
15 the knowledge of the Conservator; indicates the fair market value of the property as of the date of the  
16 Conservator's appointment and its nature as separate or community property, if applicable; and discloses  
17 the type and amount of all encumbrances relating to each item, if any.

18 DATED this 24 day of October, 2002.

19 *Harold J. Strain, Deputy*  
20 Mohave County Public Fiduciary  
21 AZ Fiduciary # 20014

22 WILLIAM J. EKSTROM, JR.  
23 MOHAVE COUNTY ATTORNEY

24  
25 By: *Dolores H. Milkie*  
26 Dolores H. Milkie  
27 Civil Deputy County Attorney  
28 Mohave County Attorney's Office

Exhibit D

Inventory & Appraisement

Bank Accounts:

Wells Fargo Bank Account #	\$ 20,620.04
Wells Fargo Bank Account #	\$ 21,284.89

Household Furnishing & Personal Items ( <u>See attached list</u> )	
Estimated Auction Value	\$ 700.00

Need to have auction co. estimate value of furniture and bank statements covering 7/2/02 (date of appointment).

Exhibit D

July 18, 2002

by Steve Davis & Marsha L. Esquibel

Items at apartment in

in Lake Havasu City

PHOTO #	QTY	ITEM
1/1 & 2/5	1	Antique Mantel Clock
6/3	1	Oval Wall Mirror with gold colored finished frame
2/1 & 4/2	4	Wood Canes, bamboo & country style
1/5	1	small coffee grinder
7/6, 8/5 & 13/2	2	glass hurricane style candle holders, 1 has broken glass
7/6	1	bamboo shelf with 5 shelves (many nic nacs and photos on shelves, some listed separately, all items shown in photos and are of modest value. Photos: 1/2, 1/3, 1/4, 1/5, 1/6, 2/1, 3/1, 3/2, 3/4, 3/5, 3/6, 7/6, 8/5, 12/4, 13/2, 14/2, 15/5, 15/6, 17/1 & 18/6
2/6, 4/1 & 10/6	1	Zenith color tv model #SS19098, 1991, Ser#121-12430086 with remote
4/1	1	small press board tv stand
2/2	1	30x14 (approx) still life painting of roses
2/3	1	20x32 painting of family home
2/4	1	10x18 still life lilacs painting
11/2	1	little granny doll sitting in rattan child's rocker
14/1	2	wood back chairs with needle point seats
4/3	1	wood and fabric rocker
4/3	1	pillow with duck design
4/5 & 4/4	1	combo side table with lamp
14/1	1	small wood 32" diam table with legs that need repair
6/1	1	single slot toaster
6/1	1	photo album/scrapbook

Exhibit

*Steve Davis*  
*Marsha L. Esquibel*

page 2

PHOTO #	QTY	ITEM
6/1	5	misc. wall pictures
4/2, 6/2	1	loveseat cloth covered
4/2, 6/2	1	small bar stool with cloth seat
5/1, 6/4, 7/3, 7/6, 7/5, 11/1, 11/3	1	5 drawer wood dresser, painted light green. contents of dresser drawers are in photos, some items in drawers are: undergarments, misc. clothes, glass bookends, basket with faux flowers and heating pad.
5/2 & 5/3	1	mink (looks real, not definite) wrap (inside dresser)
6/5	1	Collage framed, made for by friend.
6/6 & 7/1	1	wood plaque, approx 8"x14" with mountain stream
7/2	1	oval wood plaque with female in old fashioned dress
5/5	1	twin brass bed with mattress & box spring
8/4 & 8/6	1	small wood 3 drawer night stand, holding misc. papers and misc items, vinyl wallet, plastic flashlight and 1 clear plastic photo cube with photos. Work gloves, hand towels, 1 bottle of bourbon and 2 bottles of vodka.
8/2 & 8/3	1	green jewelry box with costume jewelry of no value
5/6 & 8/1	1	Tracer wheelchair said she paid \$700 at Walgreens for it)
9/2 & 9/3	1	green glass desk lamp (the part that hold the shade up is broken)
9/1	1	wood 4 drawer night stand, contents are: misc papers, photos, 11 spoons, thumb tacks, hand can opener, stapler, news papers, white pair of women's shoes, roll of toilet paper and a hanging cloth toilet paper holder and one bottle of Jim Beam.
9/2 & 9/4	1	wooden spoon display shelf with metal looking eagle ornament and a little wood drawer (empty.) Spoons from the above 4 drawer night stand were inserted into this display.

Exhibit D

██████████ / Inventory  
page 3

PHOTO #	QTY	ITEM
9/5	1	silver baby rattle
9/6	1	framed wall cross stitch "First the Toast, Then the Roast, Happy Hostess, Happy Host"
10/1	2	ceramic bowls
10/1, 10/2, 10/3 12/1 & 12/2	?	misc. bedding / clothing & towels
10/1 & 10/6	1	cardboard box of mounted and frames family photos
12/5	6	plastic wall hangings
12/5	1	wood table missing legs on one side
10/3	1	old overnight make-up case
10/3	1	paper box with photos
8/1	1	folding aluminum walker with two small wheels in front
10/4	1	electric alarm clock in white plastic
10/4	1	Glass container filled with candle
10/5	1	ceramic turtle with dried flowers
10/5	1	old wood hem ruler
12/3	x	misc toiletries
13/1	1	Kodak disc 3600 camera
13/4 & 13/5	1	framed wall print of waterfall approx 2'x4.5'
13/6 & 16.1	1	simple birds-eye maple wood rocking chair without arms
14/3	1	metal hurricane electric lamp
14/4	1	blue accordion style file folder
14/5	2	wood picture frames without any pictures, gold colored frame

Exhibit D

ADH

██████████ / Inventory

page 4

PHOTO #	QTY	ITEM
16/2	1	wood rocker with any arms, painted green with needlepoint seat & back
16/3	1	wood bench with wood back and arms and cloth covered pad for seat
16/4 & 16/5	1	3 drawer wood dresser/desk combo painted light green
16/6	1	3 drawer wood night stand (matches dresser/desk combo)
18/1 & 18/2	1	wood 5 drawer vanity
18/3	2	throw pillows
18/4	1	round metal (aluminum like) platter with two handles
18/5	1	round metal hanging lamp, electric
18/5	1	wood wall accent shelf with one small drawer
17/2, 17/3 &	2	matching wood chairs with cloth seat and back. Both have a small metal wheel at the bottom of each front leg.
17/4 & 17/5 17/6	1	wood secretary's desk
not shown	1	4'x3' wall mirror in frame
not shown	1	shamrock green milk crate

Exhibit D

**EXHIBIT "E"**

MOHAVE COUNTY DECEASED CLIENTS

Estate of

FINAL ACCOUNTING - EXHIBIT A.

FIDUCIARY ACCOUNTING

Court Number

For Period 06/28/2008 Thru 12/23/2009

CREDITS.

Beginning Balance		<u>\$3,517.74</u>
Income and Receipts		<u>\$2,329.02</u>
	Total Credits	<u>\$5,846.76</u> =====
Transfers	<u>\$678.70</u>	

DEBITS

Loss on Sale		<u>\$1,331.30</u>
Disbursements		<u>\$2,005.40</u>
Other Debits		<u>\$45.00</u>
Property and MCPF Trust Account Balance		<u>\$2,465.06</u>
	Total Debits	<u>\$5,846.76</u> =====
Transfers	<u>\$678.70</u>	

FINAL ACCOUNTING - EXHIBIT A

Exhibit E

CONFIDENTIAL

Estate of

DEBITS  
JART, Deceased

Current Assets & Cash on Hand

<u>Item No</u>	<u>Description</u>	<u>Appraisal</u>	<u>Market Value/Date</u>
	CHECKING ACCOUNT BALANCE	2,465.06	0.00
	Total Current Assets & Cash	2,465.06	0.00
		=====	=====

Credit Transfers:

10/23/2009	MCPF CLIENT TRUST ACCOUNT #1 TRANSFER FROM INCOME ONLY TRUST	\$10.00	
12/10/2009	MCPF CLIENT TRUST ACCOUNT #1 REFUND OF BALANCE OF PRE-NEED	\$668.70	
	Total Credit Transfers		\$678.70
			=====

Debit Transfers:

10/23/2009	ASSET CHANGE ALTCS INCOME ONLY TRUST	\$10.00	
12/08/2009	ASSET CHANGE GREAT WESTERN LIFE INS. CO	\$668.70	
	Total Debit Transfers		\$678.70
			=====

FINAL ACCOUNTING - EXHIBIT A (5)

Exhibit E

CONFIDENTIAL

FILED  
4:28 PM

JAN 28 2010

VIRLYNN TINNELL  
CLERK SUPERIOR COURT  
DEPUTY

1 Matthew J. Smith  
Mohave County Attorney  
2 Dolores Milkie  
Civil Deputy County Attorney  
3 State Bar No. 016662  
315 N. 4th Street  
P O Box 7000  
4 Kingman, AZ 86402  
Telephone: (928) 753-0770  
5 Fax No.: (928) 753-4290  
CAO.Court@co.mohave.az.us  
Attorney for Mohave County Public Fiduciary

LODGED December 24, 2009  
BY Karen Sechler

To Judge

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
IN AND FOR THE COUNTY OF MOHAVE

In the Matter of Guardianship of and  
Conservatorship for,

No.:

ORDER APPROVING FINAL  
ACCOUNTING AND FIDUCIARY  
AND ATTORNEYS' FEES,  
DISCHARGING OF GUARDIAN/  
CONSERVATOR, AND DECREE  
OF SETTLEMENT AND  
DISTRIBUTION OF ESTATE

An Adult

The Petition for Approval of Final Accounting, Fiduciary and Attorneys' Fees, Discharging of Guardian/Conservator, and Decree of Settlement and Distribution of Estate having been considered by the Court, the Court finds as follows:

1. Notice has been given as required by Law.
2. The Mohave County Public Fiduciary is the duly appointed and acting Guardian and Conservator for this Estate.
3. The Guardianship and Conservatorship is to be terminated as [redacted] died on September 29, 2009.
4. The Conservator has filed a Final Accounting.
5. No objections have been filed to the Final Accounting and the account is complete and correct.



L8015GU20027011

Exhibit E

**EXHIBIT "F"**

MOHAVE COUNTY PUBLIC FIDUCIARY-GUARDIAN/CONSV

Estate of

ANNUAL ACCOUNTING - EXHIBIT A

SUMMARY OF ACCOUNT

Court Number

For Period 10/23/2000 Thru 10/15/2002

CREDITS

Beginning Balance	<u>\$1,235.48</u>
Income and Receipts	<u>\$18,555.52</u>
Total Credits	<u>\$19,791.00</u> =====

DEBITS

Disbursements	<u>\$18,753.04</u>
Property on Hand	<u>\$1,037.96</u>
Total Debits	<u>\$19,791.00</u> =====

ANNUAL ACCOUNTING - EXHIBIT A

Exhibit f

Account:  
 Court Number:G-97-104

---Date/--- Check No	---Description/Category/Vendor---	-----Amount-----	---Balance---	CD
08/18/2000	BALANCE FROM PG 4		466.20	
08/29/2000 FD034274	AUG2000 G-97-104 1599 REP/PAYEE FEES 001414 MOHAVE COUNTY	28.00-	438.20	E
09/01/2000 48408047	AUG2000 SOCIAL SECURITY 1040 SOCIAL SECURITY	537.00	975.20	I
09/01/2000 23281532	WOOLWORTH COUNTY PENSION TR 1035 PENSION	211.48	1,186.68	I
09/06/2000 FD034376	SEP2000 C&S SOC 1560 CARE AND SERVICES 000008 SILVER RIDGE VILLAGE	671.68-	515.00	E
09/29/2000 FD034588	SEP2000 G-97-104 1599 REP/PAYEE FEES 001414 MOHAVE COUNTY	28.00-	487.00	E
'29/2000 23399095	WOOLWORTH COUNTY PENSION TR 1035 PENSION	211.48	698.48	I
10/03/2000 49122277	SEP2000 SOCIAL SECURITY 1040 SOCIAL SECURITY	537.00	1,235.48	I
10/22/2000	ENDING BALANCE		1,235.48	
	INCOME= 8,957.76	EXPENSE= 8,190.86		

Exhibit f  
 EXHIBIT A

Type: **Third Annual Accounting**  
 Period: **11/01/99 To 10/22/00**  
 Schedule #: **One**  
 Schedule Title: **Asset Inventory and Balances**

Description	Beginning Inventory 11/01/99	Ending Inventory 10/22/00
Checking Account @ Mohave County Public Fiduciary Office	\$468.58	\$1,235.48
Real Property	\$0.00	\$0.00
Stocks and Bonds	\$0.00	\$0.00
Checking and Savings Accounts	\$0.00	\$0.00
Burial Account	\$0.00	\$0.00
Vehicles	\$0.00	\$0.00
Other Assets	<u>\$50.00</u>	<u>\$50.00</u>
Total Assets Per Inventory or Prior Accounting	\$518.58	
Total Assets At End of Accounting Period		\$1,285.48

*Nothing  
to be added*

Asset Inventory and Balances  
 Schedule One  
 Exhibit A

*Exhibit f*

Part #:   
 Type: Third Annual Accounting   
 Period: 11/01/99 To 10/22/00

2b  
 Client # 6

Ending Balance from Inventory or Prior Accounting	Sch. One			\$518.58
<b>I. Adjustments to Inventory or Prior Accounting</b>				\$0.00
<b>II. Change to Assets</b>				
Assets Subsequently Discovered			\$0.00	
Increase/(Decrease) in Assets			<u>\$0.00</u>	
Total Change to Assets				\$0.00
<b>III. Income</b>		<u>Burial &amp; Savings</u>	<u>Trust Account</u>	
Social Security			\$6,420.00	
Pension			\$2,537.76	
SSI			\$0.00	
VA Benefits			\$0.00	
Interest			\$0.00	
Transfers Between Accounts		\$0.00	\$0.00	
Other Income			<u>\$0.00</u>	
Total Income by Account	Sch. Two	\$0.00	\$8,957.76	
Total Income				\$8,957.76
<b>IV. Change to Liabilities</b>				
Increase/(Decrease) in Liabilities				\$0.00
<b>V. Expenses</b>		<u>Burial &amp; Savings</u>	<u>Trust Account</u>	
Administrative Expenses			\$536.68	
Care and Services			\$7,504.18	
Community Living Expenses			\$0.00	
Medical			\$0.00	
Clothing, Personal & Incidental			\$150.00	
Taxes			\$0.00	
Other Expenses			<u>\$0.00</u>	
Total Expenses by Account	Sch. Three	\$0.00	\$8,190.86	
Total Expenses				<u>\$8,190.86</u>
Ending Balance	Sch. One			<u>\$1,285.48</u>

EXHIBIT A

Exhibit f

11 15 00

**EXHIBIT "G"**

20

Client #3

Estate of

Beginning Balance	\$34,034.20
Inventory and Appraisement	\$ .00

Income and Receipts:

INTEREST

MCPF CLIENT TRUST ACCOUNT #1

03/25/2003 INTEREST 02/01/2003-02/28/2003	\$5.46	
04/16/2003 INTEREST 03/01/2003-03/31/2003	\$2.10	
05/21/2003 INTEREST 04/01/2003-04/30/2003	\$1.64	
08/26/2003 INTEREST 05/01/2003-05/31/2003	\$1.66	
08/27/2003 INTEREST 06/01/2003-06/30/2003	\$1.81	
08/28/2003 INTEREST 07/01/2003-07/31/2003	\$2.05	
10/02/2003 INTEREST 08/01/2003-08/31/2003	\$4.47	
10/29/2003 INTEREST 09/01/2003-09/30/2003	\$1.65	
11/24/2003 INTEREST 10/01/2003-10/31/2003	\$1.00	
01/23/2004 INTEREST 12/01/2003-12/31/2003	\$1.25	
01/23/2004 INTEREST 11/01/2003-11/30/2003	\$1.72	
01/25/2004 INTEREST 01/01/2004-01/31/2004	\$4.27	
03/16/2004 INTEREST 02/01/2004-02/29/2004	\$2.08	
04/16/2004 INTEREST 03/01/2004-03/31/2004	\$.99	
05/19/2004 INTEREST 04/01/2004-04/30/2004	\$.42	
06/15/2004 INTEREST 05/01/2004-05/31/2004	\$.30	
08/11/2004 INTEREST 06/01/2004-06/30/2004	\$.18	
08/16/2004 INTEREST 07/01/2004-07/31/2004	\$.96	
09/27/2004 INTEREST 08/01/2004-08/31/2004	\$.74	
10/21/2004 INTEREST 09/01/2004-09/30/2004	\$.89	
11/17/2004 INTEREST 10/01/2004-10/31/2004	\$.86	
02/17/2005 OVERFLOW INT 12/01/2004-12/31/2004	\$.01	
02/17/2005 INTEREST 12/01/2004-12/31/2004	\$1.00	
02/18/2005 OVERFLOW INT 01/01/2005-01/31/2005	\$.01	
02/18/2005 INTEREST 01/01/2005-01/31/2005	\$2.81	\$39.97
 TOTAL INTEREST		 <u>\$39.97</u>

PENSION

02/25/2003 MAR 03 TEAMSTERS PENSION	\$106.50
03/31/2003 APR 03 TEAMSTERS PENSION	\$106.50
04/29/2003 MAY 03 TEAMSTERS PENSION	\$106.50

The November 2004 Interest was a zero and the zero interest transaction did not appear on interest subsection for this accounting period.

Exhibit B

**EXHIBIT "H"**

MOHAVE COUNTY PUBLIC FIDUCIARY-GUARDIAN/CONSV

Estate of

ANNUAL ACCOUNTING - EXHIBIT A

SUMMARY OF ACCOUNT

Court Number

For Period 10/23/2000 Thru 10/15/2002

CREDITS

Beginning Balance \$1,235.48

Income and Receipts \$18,555.52

Total Credits \$19,791.00

=====

DEBITS

Disbursements \$18,753.04

Property on Hand \$1,037.96

Total Debits \$19,791.00

=====

*Exhibit H*

ANNUAL ACCOUNTING - EXHIBIT A

1 WILLIAM J. EKSTROM, JR.  
2 MOHAVE COUNTY ATTORNEY  
3 Dolores H. Milkie #016662  
4 Civil Deputy County Attorney  
5 P. O. Box 7000  
6 Kingman, AZ 86402-7000  
7 Telephone: (520) 753-0770  
8 Attorneys for Petitioner, Mohave County Public Fiduciary

2002 DEC 7

COURT CLERK

9 **IN THE SUPERIOR COURT OF THE STATE OF ARIZONA**  
10 **IN AND FOR THE COUNTY OF MOHAVE**

11 In the Matter of the Guardianship  
12 and Conservatorship of

) No.

) **PETITION FOR APPROVAL**  
) **OF 1<sup>ST</sup> BIENNIAL ACCOUNTING**  
) **OF GUARDIAN/CONSERVATOR**  
) **AND FOR APPROVAL OF**  
) **ADMINISTRATIVE FEES AND**  
) **ATTORNEYS' FEES AND FOR**  
) **LEAVE OF COURT TO CONTINUE**  
) **TO FILE SUBSEQUENT BIENNIAL**  
) **ACCOUNTINGS**

13 An Incapacitated and Protected Person)

14 Petitioner, Mohave County Public Fiduciary, through undersigned counsel, as  
15 Guardian/Conservator for \_\_\_\_\_, hereby accounts to the Court and petitions for  
16 approval of this accounting of Guardian/Conservator for approval of administrative and  
17 attorneys' fees, and for Leave of Court to continue to file subsequent Biennial Accountings as  
18 follows:

19 1. Petitioner was appointed Guardian/Conservator, for the above captioned person on  
20 October 31, 1997 and Petitioner thereupon qualified and accepted such appointment.

21 2. Attached as Exhibit "A," and incorporated herein by this reference, is a statement of  
22 all sums received during the accounting period October 20, 2000 to October 15, 2002, all sums  
23 disbursed during that period, and all property on hand at the end of the period.

24 3. Incorporated herein by this reference, are the administrative fees for the accounting  
25 period. A Supplemental filing itemizing these fees will be filed prior to the hearing on this  
26 matter.

27  
28 Exhibit H

8

1 WILLIAM J. EKSTROM, JR.  
2 MOHAVE COUNTY ATTORNEY  
3 Dolores H. Milkie #016662  
4 Civil Deputy County Attorney  
5 Mohave County Attorney's Office  
6 P.O. Box 7000  
7 Kingman, AZ 86402-7000  
8 (928) 753-0770  
9 Attorney for the Mohave County Public Fiduciary

FILED  
TIME 5:22 PM  
JAN 13 2003  
VIRLYNN TINNELL  
CLERK SUPERIOR COURT  
BY CAROL BEALE DEPUTY

10 IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
11 IN AND FOR THE COUNTY OF MOHAVE

12 In the Matter of the Guardian/  
13 Conservatorship of  
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An Incapacitated and Protected Person

No.  
**ORDER APPROVING 4<sup>TH</sup> ANNUAL  
ACCOUNTING (1<sup>ST</sup> BIENNIAL)  
OF GUARDIAN/CONSERVATOR,  
ADMINISTRATIVE FEES  
AND ATTORNEYS' FEES AND  
GRANTING LEAVE OF COURT TO  
CONTINUE TO FILE BIENNIAL  
ACCOUNTINGS**

The Court having considered the Petition for Approval of 4<sup>th</sup> Accounting (1<sup>st</sup> Biennial) of Guardian/Conservator, for Approval of Administrative and Attorneys' Fees and for Leave of Court to continue to file Biennial Accountings (hereinafter "Petition"), together with the Supplemental filing and the oral report of the Public Fiduciary, finds as follows:

- 1. Notice has been given as required by law.
- 2. The Mohave County Public Fiduciary, is the duly appointed and acting Guardian/Conservator for \_\_\_\_\_, an adult incapacitated and protected person.
- 3. The Guardian/Conservator has filed an accounting for the estate, and has requested both administrative fees and attorneys' fees.
- 4. No objections have been filed to either the accounting or Petition, and the accounting is complete and correct.
- 5. There is no tax liability or need to file a tax return for tax years 2000 and 2001, and the assets have been properly accounted for.

///  
///

RECEIVED  
JAN 14 2003  
PUBLIC FIDUCIARY

Exhibit A

1 6. Good cause exists to continue to file biennial accountings in this cause because the  
2 estate assets are modest, no contested matters are pending before the Court, and the estate will  
3 be more efficiently administered.

4 **IT IS THEREFORE ORDERED** that:

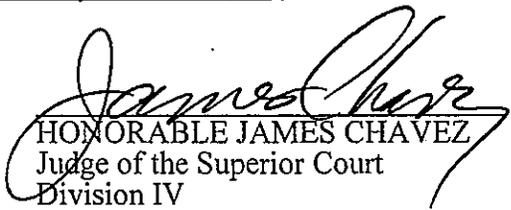
5 1. The accounting of the Guardian/Conservator and all fees taken for Representative  
6 Payee services, administrative and attorneys' fees are approved for the accounting period. Any  
7 fees for which there are insufficient funds for payment are deferred and shall be paid in the  
8 event assets are discovered.

9 2. The Mohave County Public Fiduciary, is authorized to pay to the Treasurer of  
10 Mohave County any unpaid administrative and attorneys' fees.

11 3. Petitioner is authorized to file the next scheduled accounting on or before October 31,  
12 2004. 39/120

13 4. Hearing on the next scheduled accounting period is set for November 16, 2004 at  
14 8:30 a.m.

15 DATED this 9<sup>th</sup> day of January, 2003.

16  
17   
18 HONORABLE JAMES CHAVEZ  
19 Judge of the Superior Court  
20 Division IV

21 Copy mailed this 9<sup>th</sup> day of  
22 January, 2003, to

23  
24  
25 Catherine Robbins  
26 Mohave County Public Fiduciary  
27 P.O. Box 7000  
28 Kingman, AZ 86402

///

Exhibit H

1 Dolores H. Milkie  
2 Civil Deputy County Attorney  
3 Mohave County Attorney's Office  
4 P.O. Box 7000  
5 Kingman, AZ 86402-7000

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By: M. H. [Signature]

Exhibit A

RECEIVED  
JAN 13 2003  
CLERK OF SUPERIOR COURT  
GAROL BEALE

*calendar 1-16-04  
sd*

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF MOHAVE

HONORABLE JAMES E. CHAVEZ, JUDGE  
DIVISION 4

VIRLYNN TINNELL, CLERK  
SHARON CAGLE, DEPUTY CLERK  
ELECTRONICALLY RECORDED

DATE: January 9, 2003  
TIME: 8:40 a.m.

HEARING

In the Matter of the Guardianship  
and Conservatorship of

ANNUAL ACCOUNT

An Adult.

APPEARANCES: Dolores H. Milkie, Deputy County Attorney; Catherine R. Robbins, Mohave County Public Fiduciary.

This is the time set for hearing on the Petition for approval of annual account. The Court has reviewed the file.

Ms. Milke makes statements to the court.

Catherine Robbins is duly sworn and testifies to the Court.

There being no objection,

The Court approves the annual account and the administrative and attorney's fees. The Court signs the written order.

ORDERED setting the next scheduled accounting period for hearing on October 31, 2004, at 8:30 a.m.

Court recesses at 8:48 a.m.

LATER . . . . .

ORDERED changing the next hearing date from October 31, 2004 to ~~November 16, 2004, at 8:30 a.m.~~ ✓

cc:  
Dolores H. Milkie  
Attorney for Mohave County Public Fiduciary

Catherine R. Robbins  
Mohave County Public Fiduciary

Honorable James E. Chavez  
Division 4

RECEIVED  
JAN 14 2003  
PUBLIC FIDUCIARY

*Exhibit "A"*

**EXHIBIT "T"**

Catherine Robbins - [REDACTED]

---

From: Gretchen Foster  
To: Robbins, Catherine  
Date: 2/12/2010 10:18 AM  
Subject: [REDACTED]

---

I researched the two identical amount checks made out to Arizona Coast E.N.T., and was able to ascertain that there was indeed a duplicate payment made.

I spoke with Erin Cuning at Arizona Coast E.N.T. and she will be sending a check for \$24.94 to this office this date.

Notes to WP screen.

**APPROVED**

*a.r. 2/12/10*

*Exhibit I*

**ARIZONA COAST EAR, NOSE & THROAT, LTD.**

DEVIN M. CUNNING, M.D.  
1760 MCCULLOCH BLVD., N., STE. 100  
LAKE HAVASU CITY, AZ 86403  
(928) 854-5368

JPMORGAN CHASE BANK, N.A.  
PHOENIX, ARIZONA 85073

2567

PAY TO THE ORDER OF \*\*\*\*\* TWENTY FOUR & 94/100 DOLLARS

Estate of \_\_\_\_\_

02/12/10

\$\*\*\*\*\*24.94

DOLLARS

\$

MEMO

*Carla C. Cunningham*  
AUTHORIZED SIGNATURE

 Security features. Details on back.

Exhibit I





# Desktop Deposit

Welcome CATHERINE ROBBINS

## Deposit - Confirmation

Your deposit has been submitted. Please follow your internal procedures for storing the original paper items, and print this page for your records. (DTD8004)

Confirmation Number:  
Deposit Name:  
Location ID:  
Deposit Amount: \$ 329.83  
Bag Number: 02 19 10  
Submission Date: 02/19/2010 11:30:34 AM  
Effective Date: 02/19/2010  
Deposit Account: MOHAVE COUNTY PUBLIC FIDUCIARY  
No. of Items: 3  
Created By: CATHERINE ROBBINS  
Deposited By: CATHERINE ROBBINS

View a PDF Copy: [Deposit Confirmation](#)  [View](#)

Note: You will not be able to view images for deposits containing more than 50 items.

[Print](#)

© Copyright 2005 - 2010 Wells Fargo. All rights reserved.

Exhibit I

**EXHIBIT “J”**

1 *Law Offices of Phillip G. Krueger*  
2 *2864 Sweetwater Avenue*  
3 *Lake Havasu City, AZ 86406*  
4 *(520) 855-6363*  
5 *fax (520) 855-6427*  
6 Phillip G. Krueger Bar No. 012031  
7 Attorney for Public Fiduciary

FILED  
TIME 8:55 M  
SEP 27 2001  
VIRLYNN TINNELL  
CLERK SUPERIOR COURT  
DEPUTY

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IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
IN AND FOR THE COUNTY OF MOHAVE

In the Matter of the Conservatorship/  
Guardianship of  
  
An Adult Incapacitated Person.

NO.  
PETITION TO TERMINATE  
CONSERVATORSHIP

COMES NOW Counsel Undersigned on behalf of the Mohave County Public Fiduciary acting as Guardian and Conservator for the Adult Incapacitated Person,

The annual accounting filed contemporaneously herewith shows an estate balance of .89 cents.

The Adult Incapacitated Person is presently residing at the

and is entirely withing the control of that.

i. No assets remain for the

Conservator to account to the Court and all needs of are provided by the State of

Arizona. Therefore, pursuant to A.R.S. 14-5430 the Mohave County Public Fiduciary, through

counsel, hereby Petitions for this Court to terminate the conservatorship presently in effect and

provide for such termination as of the date of the next annual accounting.

The needs of the Adult Incapacitated Person being met through the State of Arizona and

his being subject to the control of the ; it is appropriate that the

Guardianship be limited to the State of Arizona seeking consent of the Guardian for proper

medical and psychological care and treatment; which is presently being provided.

WHEREFORE, Counsel Undersigned prays for relief as follows;

1. That the Court set this matter for hearing, at the same time as the annual accounting, on the Mohave County Public Fiduciary's Modification for Termination of

Exhibit J

1 Conservatorship and Limitation of Guardianship with proper notice being given to all interested  
2 parties.

3 2. That the Court approve the above-captioned Petition at the hearing on the  
4 annual accounting as well as the accounting contained herein.

5 3. That the Court find there is a continued need for a limited Guardianship of the  
6 Adult Incapacitated Person.

7 4. For such other and further relief as the Court deems just and equitable.

8 Respectfully submitted this 26 day of September, 2001.

9 LAW OFFICES OF PHILLIP G. KRUEGER

10 By: Phillip G. Krueger  
11 Phillip G. Krueger  
12 Attorney for Petitioner  
13 Mohave County Public Fiduciary

14 Copy of the foregoing mailed  
15 this 26 day of September, 2001; to:

16 The Honorable James Chavez  
17 Mohave County Superior Court  
18 PO Box 7000  
19 Kingman, AZ 86402-7000

20 By: Juan Castillo  
21  
22  
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Exhibit J

Estate of:  
 Court #:  
 Type: Third and Final Annual Accounting  
 Period: 07/31/00 To 08/28/01

Ending Balance from Inventory or Prior Accounting	Sch. One			\$1,675.71
<b>I. Adjustments to Inventory or Prior Accounting</b>				<b>\$0.00</b>
<b>II. Change to Assets</b>				
Assets Subsequently Discovered			\$0.00	
Increase/(Decrease) in Assets			<u>\$0.00</u>	
Total Change to Assets				<b>\$0.00</b>
<b>III. Income</b>		<u>Burial &amp; Savings</u>	<u>Trust Account</u>	
Social Security			\$0.00	
Pension			\$0.00	
SSI			\$0.00	
VA Benefits			\$0.00	
Interest			\$0.00	
Transfers Between Accounts		\$0.00	\$0.00	
Other Income			<u>\$0.00</u>	
Total Income by Account	Sch. Two	<u>\$0.00</u>	<u>\$0.00</u>	
Total Income				<b>\$0.00</b>
<b>IV. Change to Liabilities</b>				
Increase/(Decrease) in Liabilities				<b>\$0.00</b>
<b>V. Expenses</b>		<u>Burial &amp; Savings</u>	<u>Trust Account</u>	
Administrative Expenses			\$473.32	
Care and Services			\$0.00	
Community Living Expenses			\$0.00	
Medical			\$136.50	
Clothing, Personal & Incidental			\$1,065.00	
Taxes			\$0.00	
Other Expenses			<u>\$0.00</u>	
Total Expenses by Account	Sch. Three	<u>\$0.00</u>	<u>\$1,674.82</u>	
Total Expenses				<u><b>\$1,674.82</b></u>
Ending Balance	Sch. One			<u><u><b>\$0.89</b></u></u>

EXHIBIT A

Exhibit J

Estate of:  
 Court #:  
 Type: **Third and Final Annual Accounting**  
 Period: **07/31/00 To 08/28/01**  
 Schedule #: **One**  
 Schedule Title: **Asset Inventory and Balances**

Description	Beginning Inventory 07/31/00	Ending Inventory 08/28/01
Checking Account @ Mohave County Public Fiduciary Office	\$1,675.71	\$0.89
Real Property	\$0.00	\$0.00
Stocks and Bonds	\$0.00	\$0.00
Checking and Savings Accounts	\$0.00	\$0.00
Burial Account	\$0.00	\$0.00
Vehicles	\$0.00	\$0.00
Other Assets	<u>\$0.00</u>	<u>\$0.00</u>
Total Assets Per Inventory or Prior Accounting	\$1,675.71	
Total Assets At End of Accounting Period		\$0.89

Asset Inventory and Balances  
 Schedule One  
 Exhibit A

Exhibit J

Estate of: .  
 Court #: .  
 Type: Third and Final Annual Accounting  
 Period: 07/31/00 To 08/28/01  
 Schedule #: Two  
 Schedule Title: Income Distribution

Code	Description	Social Security	Pension	S.S.I.	Veterans Benefits	Interest Income	Transfer From Other Accounts	Other Income	Row Totals
------	-------------	-----------------	---------	--------	-------------------	-----------------	------------------------------	--------------	------------

Totals									
Code	Description	Social Security	Pension	S.S.I.	Veterans Benefits	Interest Income	Transfers From	Other Income	Row Totals

Income Distribution  
 Schedule Two  
 Exhibit A

Exhibit J

Estate of:  
 Court #:  
 Type: Third and Final Annual Accounting  
 Period: 07/31/00 To 08/28/01  
 Schedule #: Three  
 Schedule Title: Expense Distribution

Code	Description	Admin.	Care & Services	Community Living	Medical	Clothing Personal & Incidental	Taxes	Other	Row Totals
1576	Public Fiduciary Fees	\$234.60							\$234.60
1599	Conservator/Payee Fees	\$28.00							\$28.00
1624	Personal Expenses					\$1,065.00			\$1,065.00
1625	Postage Expense	\$6.12							\$6.12
1660	Medicare Payment				\$136.50				\$136.50
1924	County Attorney Fees	\$94.50							\$94.50
1532	Client Visit Travel Expenses	\$73.94							\$73.94
1765	Client Visit Travel Expenses	\$36.16							\$36.16

<b>Totals</b>		<b>\$473.32</b>			<b>\$136.50</b>	<b>\$1,065.00</b>			<b>\$1,674.82</b>
---------------	--	-----------------	--	--	-----------------	-------------------	--	--	-------------------

Code	Description	Admin.	Care & Services	Community Living	Medical	Clothing Personal & Incidental	Taxes	Other	Row Totals
------	-------------	--------	-----------------	------------------	---------	--------------------------------	-------	-------	------------

Expense Distribution  
 Schedule Three  
 Exhibit A

Exhibit 5



MOHAVE COUNTY  
 REPORT: ...  
 OFFICE: 0001 PUBLIC FIDUCIARY-GUARDIAN/CONSV

FIDUCIARY ACCOUNTING SYSTEM  
 ACCOUNT RECONCILIATION REPORT  
 PERIOD 07/31/2000 TO 08/28/2001

08/28/2001 14:46  
 PAGE 1

Acc  
 Court Number:

---Date/--- Check No	---Description/Category/Vendor---	-----Amount-----	---Balance---	CD
07/31/2000	BEGINNING BALANCE		1,675.71	
08/05/2000 FD033989	AUG2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 000087	50.00-	1,625.71	E
08/08/2000 FD034082	MEDICARE PREMIUM # 1660 INSURANCE PAYMENTS 001649 MEDICARE PREMIUM COLLECTION	136.50-	1,489.21	E
08/15/2000 FD034108	AUG2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	1,439.21	E
09/05/2000 FD034291	SEP2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	1,389.21	E
09/13/2000 FD034442	SECURITY DEPOSIT FOR BACK UP 1624 PERSONAL EXPENSE 000	50.00-	1,339.21	E
09/15/2000 FD034453	SEP2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	1,289.21	E
10/05/2000 FD034663	OCT2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	1,239.21	E
10/15/2000 FD034721	OCT2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	1,189.21	E
10/24/2000 DM001024	10/21/00 VISIT 1532 MISC EXPENSES 002200 CLIENT CASEWORK, EXPENSES	73.94-	1,115.27	D
10/26/2000 FD034845	94-G-38 LEGAL DOCS MAILED 1625 POSTAGE EXPENSE 001321 MOHAVE COUNTY	5.51-	1,109.76	E
	BALANCE TO PG 2		1,109.76	
	INCOME=	.00	EXPENSE=	492.01
	CREDITS=	.00	DEBITS=	73.94

Exhibit J

FIDUCIARY ACCOUNTING SYSTEM  
 ACCOUNT RECONCILIATION REPORT

08/28/2001 14:46  
 PAGE 2

OFFICE:0001 PUBLIC FIDUCIARY-GUARDIAN/CONSV PERIOD 07/31/2000 TO 08/28/2001

Acc 1  
 Court Number:

---Date/-- Check No	---Description/Category/Vendor---	-----Amount-----	---Balance----	CD
	BALANCE FROM PG 1		1,109.76	
11/02/2000 FD034942	94-G-38 SERVICES FOR SEP2000 1924 LEGAL FEES 001566 MOHAVE COUNTY	13.66-	1,096.10	E
11/05/2000 FD034953	NOV2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE	50.00-	1,046.10	E
11/15/2000 FD035078	NOV2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	996.10	E
12/04/2000 FD035260	94-G-38 LEGAL DOCS MAILED 1625 POSTAGE EXPENSE 001321 MOHAVE COUNTY	.61-	995.49	E
12/05/2000 FD035289	DEC2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0	50.00-	945.49	E
12/15/2000 FD035422	DEC2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000:	50.00-	895.49	E
12/21/2000 FD035453	94-G-38 ADMIN FEES 1576 PUBLIC FIDUCIARY FEES 001414 MOHAVE COUNTY	234.60-	660.89	E
12/22/2000 FD035472	DEC99 94-G-38 1599 REP/PAYEE FEES 001414 MOHAVE COUNTY	28.00-	632.89	E
01/05/2001 FD035562	JAN2001 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	582.89	E
	BALANCE TO PG 3		582.89	
	INCOME=	.00	EXPENSE=	1,018.88
	CREDITS=	.00	DEBITS=	73.94

Exhibit 5

FIDUCIARY ACCOUNTING SYSTEM  
 ACCOUNT RECONCILIATION REPORT

08/28/2001 14:46  
 PAGE 3

OFFICE:0001 PUBLIC FIDUCIARY-GUARDIAN/CONSV PERIOD 07/31/2000 TO 08/28/2001

Account:  
 Court Number:

---Date/--- Check No	---Description/Category/Vendor---	-----Amount-----	---Balance---	CD
	BALANCE FROM PG 2		582.89	
01/15/2001 FD035655	JAN2001 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 000	50.00-	532.89	E
01/24/2001 DM010124	01/20/01 K.STRAIN VISIT IN PHX 1765 Transfer to casework expenses 002200 CLIENT CASEWORK, EXPENSES	36.16-	496.73	D
02/05/2001 FD035805	FEB2000 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0	50.00-	446.73	E
02/12/2001 FD035904	94-G-38 LEGAL FEES 1924 LEGAL FEES 001566 MOHAVE COUNTY	80.84-	365.89	E
02/15/2001 FD035933	FEB2001 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	315.89	E
03/05/2001 FD036040	MAR2001 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	265.89	E
03/15/2001 FD036150	MAR2001 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 000:	50.00-	215.89	E
04/05/2001 FD036274	APR2001 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	165.89	E
04/15/2001 FD036370	APR2001 PERSONAL MONEY CHOLLA UNIT 1624 PERSONAL EXPENSE 0000	50.00-	115.89	E
	BALANCE TO PG 4		115.89	
	INCOME=	.00	EXPENSE=	1,449.72
	CREDITS=	.00	DEBITS=	110.10

Exhibit J

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F

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5

FIDUCIARY ACCOUNTING SYSTEM  
ACCOUNT RECONCILIATION REPORT

08/28/2001 14:46

PAGE 4

OFFICE:0001 PUBLIC FIDUCIARY-GUARDIAN/CONSV PERIOD 07/31/2000 TO 08/28/2001

Acc-----

Court Number:

---Date/-- ---Description/Category/Vendor---- -----Amount----- ---Balance----- CD  
Check No

BALANCE FROM PG 3

115.89

05/05/2001 MAY2001 PERSONAL MONEY CHOLLA UNIT  
FD036487 1624 PERSONAL EXPENSE  
000

50.00-

65.89 E

05/15/2001 MAY2001 PERSONAL MONEY CHOLLA UNIT  
FD036601 1624 PERSONAL EXPENSE  
00001

50.00-

15.89 E

06/04/2001 JUN2001 PERSONAL MONEY CHOLLA UNIT  
FD036680 1624 PERSONAL EXPENSE  
000

15.00-

.89 E

08/28/2001 ENDING BALANCE

INCOME=  
CREDITS=

.00  
.00

EXPENSE=  
DEBITS=

1,564.72  
110.10

.89

Exhibit J

1 *Law Offices of Phillip G. Krueger*  
2 *2864 Sweetwater Avenue*  
3 *Lake Havasu City, AZ 86406*  
4 *(520) 855-6363*  
5 *fax (520) 855-6427*  
6 Phillip G. Krueger Bar No. 012031  
7 Attorney for Public Fiduciary

FILED  
TIME 11:32 A.M.  
NOV 14 2001  
VIRLYNN TINNELL  
CLERK SUPERIOR COURT  
BY: CAROL BEALE DEPUTY

8 IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
9 IN AND FOR THE COUNTY OF MOHAVE

10 In the Matter of the Conservatorship/  
11 Guardianship of:  
12 A Protected Person.

NO:  
ORDER ON PETITION FOR APPROVAL OF  
FIRST & FINAL ACCOUNTING AND  
DISCHARGE OF CONSERVATOR

13 This Matter having come before the Court on the Petition for Approval of Accounting  
14 and Petition to Terminate Conservatorship, and Good Cause Appearing, the Court Finds:

- 15 1. Petitioner herein is the duly appointed Guardian and Conservator of
- 16
- 17 2. The Conservatorship of \_\_\_\_\_ is no longer necessary as he is a resident of the
- 18 \_\_\_\_\_ and no longer receives Social Security or other income. There are no
- 19 funds to be disbursed or accounted for by the Public Fiduciary in his capacity as Conservator.
- 20 3. Petitioner has filed an Annual Accounting which shall be considered by the Court as a
- 21 Final Accounting.

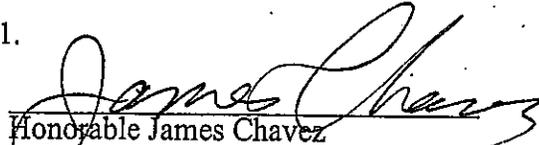
22 THEREFORE, IT IS ORDERED;

- 23 A. Approving the accounting of the Mohave County Public Fiduciary as
- 24 Conservator and same is considered the Final Accounting of the Conservator.
- 25 B. Discharging the Conservator, Stephen Davis, Mohave County Public
- 26 Fiduciary, as Conservator.
- 27 C. The evidence and reports considered by the Court regarding the Adult

28 ///  
Exhibit 5

1 Protected Person requires continuation of the Guardianship and same is therefore Ordered.

2 Dated this 14<sup>th</sup> day of November, 2001.

3   
4 Honorable James Chavez  
Mohave County Superior Court Judge

5  
6  
7  
8  
9  
10  
11 CC: Krueger  
12 N. Dunn  
13

14 DISTRIBUTED BY CAROL BEALE  
15 ON NOV 14 2001  
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Exhibit J

MH

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF MOHAVE

FILED

NOV 14 2001

HONORABLE JAMES E. CHAVEZ, JUDGE  
DIVISION 4  
DATE: NOVEMBER 6, 2001  
TIME: 8:40 A.M.

BY: VIRLYNN TENNELL, CLERK  
KIMBERLY BIGELOW, COURT REPORTER  
MURIEL HARVEY, DEPUTY CLERK

HEARING

In Re the Matter of Conservatorship/  
Guardianship of:

8

An Adult Incapacitated Person.

APPEARANCES: Phillip Krueger, Attorney for Public Fiduciary, appearing telephonically; Stephen Davis and Karen Strain, Public Fiduciary;

This is the set for hearing on a Petition to Terminate Conservator.

Discussion ensues.

ORDERED granting the Petition to Terminate Conservatorship.

The Court will not change the Guardianship.

ORDERED approving the report and the accounting.

Court recesses at 8:42 a.m.

cc:

Mohave County Attorney

Mohave County Public Fiduciary

LAW OFFICES OF PHILLIP G KRUEGER  
2864 SWEETWATER AVE  
LAKE HAVASU CITY A 86406  
Attorney for Public Fiduciary

Honorable James E. Chavez  
Division 4

Exhibit J

RECEIVED  
NOV 14 2001  
CAROL BEALE