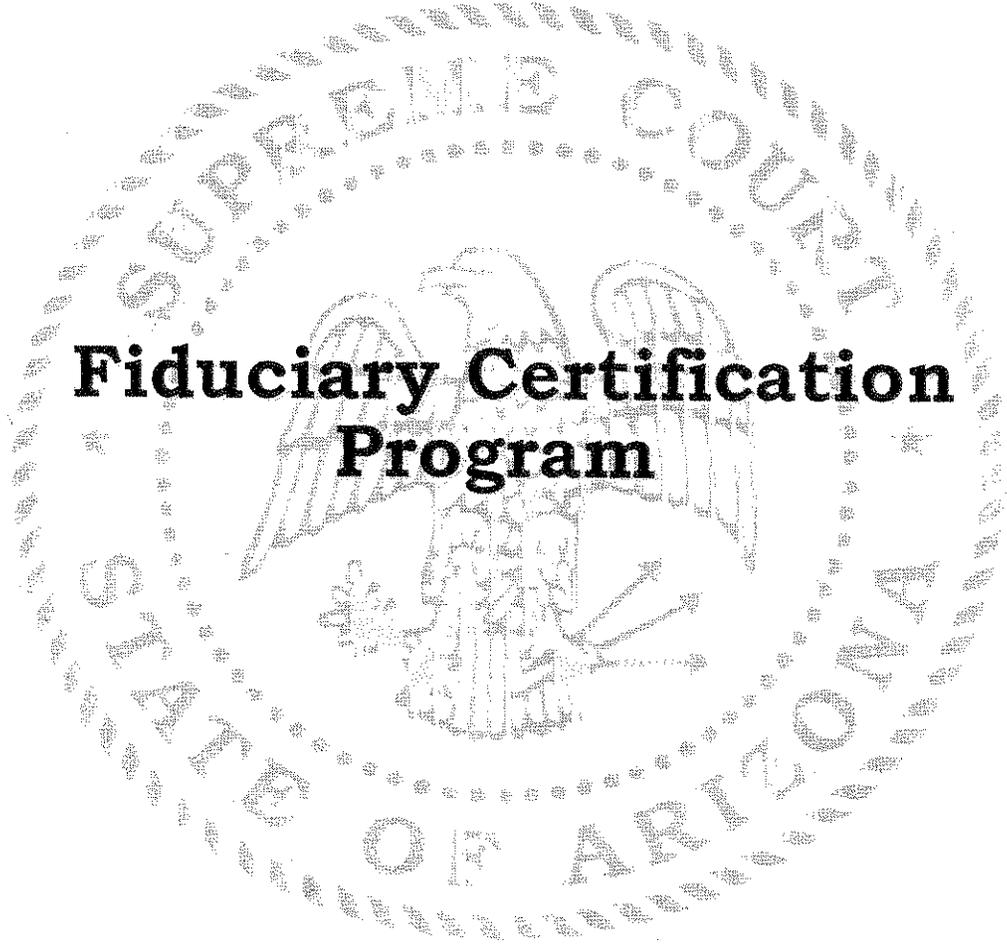


Arizona Supreme Court  
Administrative Office of the Courts

The seal of the Arizona Supreme Court is a circular emblem. It features a central figure of a Native American man in traditional dress, holding a bow and arrow. The figure is surrounded by a wreath. The outer ring of the seal contains the text "THE SUPREME COURT OF THE STATE OF ARIZONA" in a circular arrangement.

**Fiduciary Certification  
Program**

*Compliance Audit*

***Fiduciaries, LLC***

*June, 2006*



**Supreme Court**  
STATE OF ARIZONA  
ADMINISTRATIVE OFFICE OF THE COURTS

Ruth V. McGregor  
Chief Justice

David K. Byers  
Administrative Director  
of the Courts

June 14, 2006

Ms. Lynette Esser, Certified Fiduciary  
Fiduciaries, LLC  
723 Cove Parkway, Suite B  
P.O. Box 2739  
Cottonwood, AZ 86326

**RE: Fiduciary Compliance Audit**

Dear Ms. Esser:

Enclosed is the final compliance audit report for the Fiduciaries, LLC.

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 Fiduciaries, LLC. I hope Fiduciaries, LLC and your clients will equally benefit.

If you have any questions, please let me know at (602) 364-2378.

Sincerely,

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

Nancy Swetnam, Director  
Certification and Licensing Division

Enclosures

Copy: Honorable Robert Brutinel, Presiding Judge, Superior Court in Yavapai County  
Honorable Thomas Lindberg, Judge, Division 6, Superior Court in Yavapai County  
Honorable David Mackey, Judge, Division 1, Superior Court in Yavapai County  
Honorable Ralph Hess, Judge Pro Tem A, Superior Court in Yavapai County

Jeanne Hicks, Clerk of the Court, Superior Court in Yavapai County  
Elizabeth Atkeson, Probate Accountant, Superior Court in Yavapai County  
Deborah Schaefer, Court Administrator, Superior Court in Yavapai 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

## Fiduciaries, LLC

### Compliance Audit Report

The Arizona Supreme Court, Fiduciary Certification Program conducted a compliance audit of Fiduciaries, LLC pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of October 26, 2005 through November 22, 2006 the Fiduciary Program audited the fiduciary activities of the Fiduciaries, LLC and its certified employee. The following is a summary of the audit findings.

#### ***Finding #1 – Certification Number***

*Fiduciaries, LLC submitted documents to the Superior Court in Yavapai County without the fiduciary's certification and business's certification numbers on court documents.*

Fiduciaries, LLC agreed with the finding and will include their certification numbers on all new court document submissions.

#### ***Finding #2 – Late Filings***

*Statutorily required reports on fiduciary clients were submitted to the court after the due dates.*

Fiduciaries, LLC agreed with the finding and stated they will bring all clients current and will endeavor to keep them current with the court.

#### ***Finding #3 – Accuracy***

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

Fiduciaries, LLC agreed and has undertaken both staff and software changes in order to produce accurate court documents.

#### ***Finding #4 – Documentation***

*Fiduciaries, LLC did not keep suitable records of the administration of client cases and exhibit those records upon request.*

Fiduciaries, LLC agreed and has recently replaced their Records Facilitator to improve documentation. In addition, Fiduciaries, LLC intends to continually monitor this activity.

***Finding #5 – Inventory***

*Examples were found of Fiduciaries, LLC not listing in reasonable detail and indicating the market value of estates as of the date of appointment or date of death of each item listed on an inventory.*

Fiduciaries, LLC agreed and has put a new checking procedure for documents in place. This procedure will provide a checklist of documents requiring special handling and instructions on who should be handling it.

***Finding #6 – Supplementary Inventory***

*Property subsequently discovered and not included in an original inventory and appraisal was not provided to the court in a supplemental inventory.*

Fiduciaries, LLC agreed and will instruct all staff in the processes required of a fiduciary.

***Finding #7 – Securing Assets***

*The fiduciary did not marshal and secure the property and income of the client as soon as possible.*

Fiduciaries, LLC agreed and is reviewing and updating all accounts. This review will determine whether accounts should be closed or revert to a cash basis for the client.

***Finding #8 – Diligence***

*Fiduciary clients' financial interests were compromised by a lack of diligence.*

Fiduciaries, LLC agreed and are taking actions to remedy their inaction.

***Finding #9 – Certified Staff***

*A Fiduciaries, LLC staff position has responsibility for decision-making on court appointed fiduciary clients and is not certified.*

Fiduciaries, LLC agreed and has indicated their intention to have the staff position become a certified position.

***Finding #10 – Competent Management***

*The audit was unable to determine the competency of Fiduciaries, LLC management of fiduciary clients.*

Fiduciaries, LLC did not disagree with the finding.

***Finding #11 – Conflict of Interest or Self-Dealing***

*There was the appearance of a conflict of interest when the fiduciary wrote checks to herself.*

Fiduciaries, LLC agreed and has taken steps to change the way staff are reimbursed for business expenditures.

***Finding #12 – Guardianship Reports***

*Fiduciaries, LLC did not include the statutorily required information in the annual guardianship reports.*

Fiduciaries, LLC agreed and has changed the annual guardianship reports to include the required information.

*The Compliance Unit Auditors chart compliance with each audit finding and verify completion of each corrective action.*

# **Final Report**

## Fiduciaries, LLC Compliance Audit Report

### *Objective*

The compliance audit of the Fiduciaries, LLC 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 Fiduciaries, LLC. 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 Yavapai 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 October 26, 2005 and prior to beginning the onsite fieldwork, the auditor reviewed the selected client court files from the Superior Court in Yavapai County and conducted internal controls interviews with Fiduciaries, LLC staff.

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<sup>1</sup> Arizona Code of Judicial Administration, Fiduciary Certification, January 1, 2004.

## **Fiduciaries, LLC Compliance Audit Report**

During the period of October 26, 2005 through November 22, 2005 the Fiduciary Program 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 Fiduciaries, LLC office. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included the fiduciary activities of the principal and uncertified staff.

Fiduciaries, LLC was the court appointed fiduciary on 23 guardian, conservator, combination guardian/conservator and personal representative cases as of October 10, 2005.

### *Scope*

The compliance audit team reviewed the selected stratified sample of six (6) client case files of court appointments and terminations, focusing on the internal controls, processes, timeliness, accuracy, statutory and code requirements of client case administration.

### *Summary*

Lynette Esser, the principal of Fiduciaries, LLC, has recently acquired Fiduciaries, LLC. The audit has been viewed by Ms. Esser and staff as an opportunity to correct past non-compliance and to update and improve processes in need of enhancement. The staff of Fiduciaries, LLC is pursuing client guardianship and conservatorship protections within their current understandings.

The compliance audit found non-compliance in twelve (12) key areas. Not filing or late filing of court required reports is a major theme for Fiduciaries, LLC. Regardless of the circumstances, timely qualitative reporting to the court is critical; including timely reporting of requested documents to the AOC.

The principal and staff of Fiduciaries, LLC have been gracious, eager to learn and cooperative throughout the audit process. The process will continue with a supervised corrective action plan going forward.

The specific audit findings are discussed in detail as follows.

## Fiduciaries, LLC Compliance Audit Report

<p><b><i>Finding # 1</i></b></p> <p>➤ <b><i>Certification Number</i></b></p> <p><i>Related Attributes:</i></p> <p><i>Arizona Code of Judicial Administration § 7-202(F)(5)</i></p> <p><b><i>Requirement</i></b></p>	<p>Documents submitted to the Superior Court in Yavapai County did not include the fiduciary's certification and Fiduciaries, LLC's (business) certification numbers on court documents.</p> <ul style="list-style-type: none"> <li>• All client files were missing one or both certification numbers</li> </ul> <p>Fiduciaries, LLC must include the required certification numbers, the individual's and the office on all documents submitted to the superior court.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>"Since early 2003, all of Lynette's correspondence has shown her certification # 20342 under the signature information. Effective Fall of 2005, the Attorney had been notified that all Court Documents were to show her certification number."</p>
<p><b><i>Corrective Action</i></b></p>	<p>"Since the AUDIT, Fiduciaries LLC has been putting both Lynette's Certification number and the Company's Certification number on all correspondence. The Attorney's office has been requested to show both certification numbers on all legal documentation."</p>

## Fiduciaries, LLC Compliance Audit Report

<p><b><i>Finding # 2</i></b></p> <p>➤ <b><i>Timeliness</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>A.R.S. § 14-3706</i>  <i>A.R.S. § 14-5315(A)</i>  <i>A.R.S. § 14-5418(A)</i>  <i>A.R.S. § 14-5419(A)</i></p> <p><i>Arizona Code of  Judicial Administration  § 7-202, Appendix A,  Code of Conduct,  Standard (2)(e)</i></p> <p><b><i>Requirement</i></b></p>	<p>Statutorily required reports on fiduciary clients were submitted to the court after the due dates or not at all.</p> <ul style="list-style-type: none"> <li>• Late Annual Guardianship Reports -- Clients # 2 &amp; 3</li> <li>• Late Inventory -- Clients # 1, 2, 3 &amp; 6 (not filed for PR)</li> <li>• Late Accountings -- Clients # 2 (not filed), 3 (not filed) &amp; 6 (not filed for G/C)</li> </ul> <p>The fiduciary 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>“Client #1's Annual Accounting, Annual Guardian Report, and Inventory and Appraisal went to the Attorney’s office on 3-14-06</p> <p>Client #2's Annual Accounting was filed with the Court on November 9, 2005 [Please see copy of Attorney’s letter attached]</p> <p>Client #3's Annual Accounting was filed with the Court on 2-10-06. [Please see copy of Attorney’s letter attached]</p> <p>Client #4's Annual Accounting was submitted to the Attorney prior to 2-13-05; it has not been filed.”</p>
<p><b><i>AUDITOR COMMENT</i></b></p>	<p><b>The fiduciary must ensure the accounting is submitted timely regardless of your contracted attorney’s performance.</b></p> <p>“Client #5's Annual Accounting of Personal Representative was filed June 14, 2005. [Please see copy of Docket page 1 attached]</p> <p>Client #6's First Accounting, Second &amp; Third Accountings and Final</p>

## Fiduciaries, LLC Compliance Audit Report

Accounting through 12/31/05 was filed on February 3, 2006, [Please see copy of Attorney's letter attached]

Yes, these were late; however Fiduciaries LLC has undertaken to bring all clients current in the Court's eyes. A copy of our legal log from 12-15-05 to date demonstrates what we are doing to correct this, even in the absence of Lynette Esser."

### *Corrective Action*

"Calendaring:

Each staff member is responsible for appointments and deadlines in that they must be put on the main calendar and Lynette alerted.

A listing of due dates for Accountings is maintained and updated monthly.

A listing of due dates for Annual Report is maintained and updated monthly.

Time Account Billings are now done in duplicate and maintained in an 'Accounting File' so that they are ready at hand at the time of Account preparation.

A Legal Log is kept to more easily track what has been sent and received from the Attorney. This way we know what is in house and can also track the time it takes their offices to process one of our submissions.

Lynette Esser now has a phone that can be used to photograph properties immediately upon entering. This should facilitate faster documentation of Inventories and increase photo usage in Annual Reports.

Each new client now has a balance sheet made up immediately that can be added to for the Inventory and Appraisal.

An in-house bookkeeper with vast accounting and QuickBooks experience now works with Fiduciaries LLC and has sped up the process of accounting preparation a great deal.

Appendix A:

Client #2 - Copy of Attorney's Letter showing file date

Client #3 - Copy of Attorney's Letter showing file date

Client #5 - Copy of Court Docket page 1 showing file date

Client #5 - Copy of Attorney's Letter showing file date

**Fiduciaries, LLC**  
**Compliance Audit Report**

Copy of Legal Log to Attorney's Office

Copy of Legal Log from Attorney's Office

## Fiduciaries, LLC Compliance Audit Report

<p><b><i>Finding #3</i></b></p> <p>➤ <b><i>Accuracy</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard (2)(f), (4)(j) and (5)(h)</i></p> <p><b><i>Requirement</i></b></p>	<p>The inventory and appraisal, annual accounting and annual guardianship reports required by the court were inaccurately prepared and/or documented in the sampled cases:</p> <p>The bond amount was too low for the amount of assets in the client's estate – Clients # 1 &amp; 2</p> <ul style="list-style-type: none"> <li>• Accounting (un-submitted) did not list a Chadron account which had automatic deposits from the U.S. Treasury – Client # 2</li> <li>• The Bank One amount listed on the inventory was not correct – Client # 2</li> <li>• The prepaid burial arrangement was not listed on the inventory as an asset – Client # 3</li> <li>• The inventory and the beginning balance of the accounting did not match – Client # 5</li> <li>• The sale of the house was not reflected accurately on the accounting – Client # 6</li> <li>• There were no receipts for the sale of the personal property in the client file – Client # 6</li> </ul> <p>The fiduciary must ensure any document filed with the Superior Court in Yavapai County is complete, accurate and understandable.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“Point One - The copy of the Accounting reviewed was the in-house copy of Fiduciaries’ submission. The Accounting has been submitted and was filed on 11-09-05 [Please see Finding #2.] The Chadron Account appears on the Inventory and Appraisal, again in the Accounting, in Inflows by Account, and in the Profit &amp; Loss Detail. The source of the income is shown in the Inflows by Account.</p> <p>Point Two - The amount shown for the Bank One Account was the total on that date given to Lynette from the Bank. The difference between the amount shown (\$6840.85) and the bank balance on the statement (\$4263.54) is the total of checks that were cleared between the date of the appointment and the bank statement. [Please see Print out showing the particular checks and opening balance on the statement.]</p>

## Fiduciaries, LLC Compliance Audit Report

	<p>Point Three - The second burial arrangement (In addition to the Burial Account) will be added as an adjustment to the beginning balance on the accounting being prepared week of April 1, 2006. (For the period 1 April 2005 to 31 March 2006.)</p> <p>Point Four - We admit to a bit of confusion. Attached please find copy of the Adjusted Probate Inventory for the Estate of #5 and the first page of the Final Probate Accounting. The total figure of the Inventory is the same figure as the 'Beginning Balance from Adjusted Probate Inventory'.</p> <p>Point Five - The sale of the house was not reflected accurately on the accounting – Client #6 The net sale of the house was \$27,367.72 higher than the amount listed on the Inventory so the inventory amount was adjusted to \$0 and the total net sale price was added under income. The difference between \$27,367.72 and \$31,902.04 is \$4,534.32 and reflects the sale of Furnishings. (Please see Formal Accounting pages attached.)</p> <p>Point Six - This is an example of what Fiduciaries LLC has tried so hard to improve upon, and what, in no small measure, was inherited upon purchase of the business. While responsibility is still the domain of Fiduciaries LLC, and it is taken very seriously, it is apparent, to our staff at least, that we have come a long way. While there is further to go, rules, regulations, audits, and training are significant aids, making it easier, in some ways, to move forward.”</p> <p>Appendix B</p>
<p><b><i>Corrective Action</i></b></p>	<p>“Lynette Esser has met, and talked on the phone numerous times with the Yavapai County Court Accountant and asked for input specific to their needs. Various suggestions have been received and put into action and shared with Fiduciaries LLC’s accountant, Dee Navarro, as well.</p> <p>The addition of Fiduciaries LLC’s new Account Manager has also helped in keeping financial reports and data entry even clearer and</p>

## Fiduciaries, LLC Compliance Audit Report

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points to a likely improvement in our submissions.

Fiduciaries LLC strives to produce accurate accountings and it is a constant learning experience; each one is different and requirements seem to change. We have made several staff member and software changes and each one brings a new and improved expertise to the accounting process.”

## Fiduciaries, LLC Compliance Audit Report

### ***Finding # 4***

#### **➤ *Documentation***

*Related Attributes:*

*A.R.S. § 14-5418(B)*

By statute a fiduciary must keep suitable records of the administration of client cases and exhibit those records upon request. Suitable records include conformed copies of client court documents and documentation which includes decision-making and tracks the disposition, storage, disbursement and appreciation of items in a client's estate. Examples of missing documentation are:

- There was no documentation of recording the letters of appointment and acceptance in the county of appointment or other county in which the client is known to own real property – Client # 1
- Proof of restricted accounts required by the court were not documented – Clients # 2 & 3
- Documentation was missing on the receipt(s) from the auction – Client # 2
- The *Bank One* deposit slips and documentation was missing – Client # 2
- The disbursement invoices selected for audit testing were missing – Client # 2
- Records and receipts on improvements to the trailer were not documented – Client # 3
- Bank and brokerage statements were missing from the client file – Client # 4
- No documentation was in the file demonstrating the 2001 and 2002 tax returns were finished and filed – Client # 4
- The distribution of client assets was not documented – Clients # 4, 5 & 6
- An invoice for payment to an attorney for \$ 173.24 was missing – Client # 4
- The documentation of a jewelry sale was not in the file but for a deposit slip – Client # 4
- The bank statements for the *Hancock and American Investors* as reflected on final probate accounting were not in the client file – Client # 5
- *Pepsico Investment* statements were not in the client file – Client # 6

## Fiduciaries, LLC Compliance Audit Report

<i>Requirement</i>	Fiduciaries, LLC 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.
<i>Auditee's Response</i>	<p>"Item #1 - Client #1 has owned no real property during the time Fiduciaries LLC has served as Guardian/Conservator.</p> <p>Item #2 - Clients #2 and #3 have not had Court -Restricted accounts."</p>
<b>AUDITOR COMMENT</b>	<p><b><i>THIS EXAMPLE OF THE FINDING IS DISMISSED. (Item # 2)</i></b></p> <p>"Item #3 - The Consignment Contract [Please see attached] lists the inventory of items that were sold by John A. Powers, a contractor in Nebraska, and therefore was filed in the Accounting and Inventory file. The Inventory was sent beforehand and the check was received and deposited in March of '03.</p> <p>Item #4 &amp; 5 - Bank One Deposit Slips and Documentation (deposit slips are now affixed to the bank statement that lists them) and the disbursement invoices or 'Bills Paid' as we refer to them, were probably in the archives. Parts of the archives are on the premises, the bulk of them are in storage. We begin archiving parts of files as early as two years old. It did not occur to us that we needed to bring files out of the archives. For this, we apologize to the Auditors.</p> <p>Item #6 - Please find a sample of receipts and documentation for work on the trailer.</p> <p>Item #7 - Please see the explanation for Items #5 &amp; 6.</p> <p>Item #8 - The actual income for the client did not require taxes to be filed."</p>
<b>AUDITOR COMMENT</b>	<p><b><i>THIS EXAMPLE OF THE FINDING IS DISMISSED. (Item # 8)</i></b></p> <p>"Item #9- \$465,000 in assets were distributed for #4. [Please see check register segment showing distributions and a copy of one of the letters accompanying a distribution, attached."</p>
<b>AUDITOR NOTE</b>	<p><b><i>The fiduciary should have signed receipts from the devisees attesting to the distribution.</i></b></p> <p style="text-align: right;">"Client #5's assets were converted to a Special Needs</p>

## Fiduciaries, LLC Compliance Audit Report

Trust for her son, a ward of the state. Fiduciaries LLC maintains the trust and serves as Guardian for him. Client #5's distribution will conclude upon the Court's approval of the accounting.

Item #10- Attached please find copy of Attorney's invoice for \$173.24

Item #11 - Attached please find Estate Sale documentation for deposit slips

Item #12 - American Investors or Amerus was an insurance policy, rather than an investment. John Hancock was an investment. Though the statements in the investment file showed only '01 and '05 documentation, the summary was the important document used to substantiate the '04 closing. [Please see copy attached.]

Item #13 - The PepsiCo investment statements were on the desk of the Business & Compliance Manager. In the on-going negotiations of what way is best to distribute them."

Appendix C

### *Corrective Action*

"Currently, the filing system for Fiduciaries LLC is organized in such a way that Investments are first located in the Investments file and then each specific investment has its own file. This makes it easier to handle large investment portfolios and easier to locate in the files.

Actually, it would have been beneficial to provide a copy of our filing system. Though it is not apparent in the oldest files, it has been very helpful in the ability to retrieve information. A copy of the filing system - taken from the Procedures Manual - is attached.

Obviously, even the best filing system is only as good as the individual doing the filing. Fiduciary LLC recently replaced the Records Facilitator and is so far very pleased with the outcome. Continual monitoring is necessary and will be done routinely."





## Fiduciaries, LLC Compliance Audit Report

<p><b><i>Finding # 6</i></b></p> <p>➤ <b><i>Supplemental Inventory</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>A.R.S. § 14-3708</i></p> <p><b><i>Requirement</i></b></p>	<p>Client property subsequently discovered or valued was not included in the original inventory &amp; appraisal and was not provided to the court in a supplemental inventory.</p> <ul style="list-style-type: none"> <li>• The <i>New Mexico Credit Union</i> account was not included on the inventory (although it was on the investigator’s report) – Client # 1</li> <li>• An amended inventory should have been filed due to an after discovered asset – Client # 2</li> <li>• Once the jewelry appraisal was completed a supplemental inventory should have been immediately filed – Client # 4</li> <li>• After discovered assets require a supplemental inventory – Client # 6</li> </ul> <p>If any property not included in the original inventory comes to the knowledge of a fiduciary or if the fiduciary learns the value or description indicated in the original inventory for any item is incorrect or misleading, the fiduciary must make a supplementary inventory and file it with the court and/or notify the heirs.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“These are accurate assessments.”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“All staff, not just the Managers or the Fiduciary, are required to read the entire Procedures Manual. This has and should provide an allover education about the processes involved in Fiduciary action. This has already helped and will only improve the understanding of requirements with regard to safeguarding and reporting necessities. As we continue to update the Procedures Manual and provide more detailed help in understanding how the daily tasks affect the overall outcome, less and less will be left to ignorance or assumption. All staff are encouraged to be proactive with regard to what is required in maintaining and providing correct and timely information.</p> <p>The Calendaring of Court deadlines and appearances allows everyone to know what needs to be accomplished and why. This has so far proved to be of benefit.”</p>

## Fiduciaries, LLC Compliance Audit Report

<p><b><i>Finding # 7</i></b></p> <p>➤ <b><i>Securing Assets</i></b></p> <p><u><i>Related Attributes:</i></u></p> <p><i>A.R.S. § 14-5417</i> <i>A.R.S. § 14-7302</i></p> <p><i>Arizona Code of Judicial Administration § 7-202, Appendix A, Code of Conduct, Standard (4), (4)(b) &amp; (5)(b)</i></p> <p><b><i>Requirement</i></b></p>	<p>A fiduciary must take reasonable steps to marshal and secure the property and income of the protected person's estate as soon as possible.</p> <ul style="list-style-type: none"> <li>• The client was permitted to overdraw her own account on several occasions – Client # 1</li> <li>• The <i>Bank One</i> account was titled in the client's name only – Client # 3</li> </ul> <p>The fiduciary appointed as a conservator must observe the standard of care of a prudent man dealing with the property of another and if the fiduciary has special skills or expertise (i.e. certification) she/he is under a duty to exercise prudence, intelligence and diligence.</p>
<p><b><i>Auditee's Response</i></b></p>	<p>“In an effort to maintain the premise of least restrictive and allow as much independence as each client is capable of handling, some clients have small checking accounts for such incidentals as hair appointments, groceries, eating out, etc.</p> <p>These accounts are monitored and if or when unusual expenditures occur, or overdrafts, we are able to either adjust for this or close the account and go to a cash per week basis as this further demonstrates an inability to handle finances.”</p>
<p><b><i>Corrective Action</i></b></p>	<p>“Fiduciaries LLC has reviewed all accounts for all clients and noted those that do not show proof of conservatorship. They should all be updated over the next two weeks.”</p>



## Fiduciaries, LLC Compliance Audit Report

<p><b><i>Finding # 9</i></b></p> <p>➤ <b><i>Certified Staff</i></b></p> <p><u><i>Related Attributes</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202 (E)(1)(b)(4)</i></p>	<p>The Arizona Code of Judicial Administration § 7-202 requires the principal fiduciary to agree that not fewer than one certified fiduciary shall have the assigned primary responsibility for each court appointment as a guardian, conservator or personal representative.</p> <ul style="list-style-type: none"> <li>• The Business &amp; Compliance Manager should be certified.</li> </ul>
<p><b><i>Auditee's Response</i></b></p>	<p>“There is a willingness on the part of the Business and Compliance Manager to be certified. There has not been an opportunity to put attention there so far in 2006.”</p>
<p><b><i>Corrective Action</i></b></p> <p><b><i>AUDITOR NOTE</i></b></p>	<p>“It is planned.”</p> <p><i>The principal of Fiduciaries, LLC will inform the Compliance Manager of the date by which the Business Manager will be certified.</i></p>

## Fiduciaries, LLC Compliance Audit Report

### ***Finding # 10***

#### **➤ *Competent Management***

#### *Related Attributes*

*Arizona Code of  
Judicial Administration  
§ 7-202, Code of  
Conduct, Standard 4 &  
5*

The audit was unable to determine the competency of the management for some of the clients' estate property and income.

- Documentation of events was missing
- Court orders and requirements have not been met timely
- Basic business practices were not followed:
  - Policies and procedures have not been developed
  - Receipts/invoices do not have received/paid dates
  - Receipts/invoices do not have check numbers for tracking or reconciliation
  - Documentation of financial or guardianship or any other type of decision-making for the clients was not found in the files.
  - Evidence of reasonable inquiries into other assets held by the client was not apparent.

#### Examples:

- ❖ Letters were not recorded with county recorder – Clients # 2 & 3
- ❖ Receipts were not obtained from the care giver for cash transactions – Client # 3
- ❖ Bonding was appropriate for the Personal Representative appointment, however none was required. The bond for the conservatorship was too low – Client # 4
- ❖ The guardianship/conservatorship was not closed out with the court – Client # 4
- ❖ Bonding was appropriate for the Personal Representative appointment, however none was required – Client # 5
- ❖ Bond amount was insufficient for the amount of client assets – Client # 6
- ❖ Final accounting for G/C was not submitted, inventory for personal representative appointment was not submitted – Client # 6

### ***Requirement***

A fiduciary acting as a conservator or personal representative must provide competent management of the assets of the estate and must settle and distribute the estate of a decedent efficiently, timely and in the best interests of the estate.

## Fiduciaries, LLC Compliance Audit Report

<p><b><i>Finding # 12</i></b></p> <p>➤ <b><i>Guardianship Reports</i></b></p> <p><i>A.R.S. § 14-5315(C)</i></p> <p><b><i>Requirement</i></b></p>	<p>By statute specific information is required in every Report of the Guardian presented to the court.</p> <ul style="list-style-type: none"> <li>• The guardianship report did not detail the dates of the last guardian visit – Clients # 2 &amp; 3</li> </ul> <p>The fiduciary will include all of the statutorily required information in the annual guardianship reports and attach the documentation to the annual accountings.</p>
<p><b><i>Auditee's Response</i></b></p>	<p><i>(None)</i></p>
<p><b><i>Corrective Action</i></b></p>	<p>“Currently, Annual Reports are detailed and include more exact dates and more detail about the fiduciary’s visits.”</p>

# Appendix A

## FINDING #2

Attachments:

- Client #2 - Copy of Attorney's Letter showing date filed with Court
- Client #3 - Copy of Attorney's Letter showing date filed with Court
- Client #5 - Copy of Court Docket page 1 showing file date
- Client #5 - Copy of Attorney's Letter showing date filed with Court
- Copy of Legal Log to Attorney's Office
- Copy of Legal Log from Attorney's Officer

#2

File - ~~dead~~  
acctg

**H. RUDY C. STADELMAN, P.C.**

ATTORNEY AT LAW

723 COVE PARKWAY, SUITE A  
COTTONWOOD, ARIZONA 86326  
(928) 634-2300  
(928) 634-2362 FACSIMILE  
rstadelman@commspeed.net

November 30, 2005

**HAND DELIVERED TO:**

Lynette Esser  
**FIDUCIARIES, L.L.C.**  
723 Cove Parkway, Suite B  
Cottonwood, Arizona 86326

Re: Guardianship and Conservatorship of [REDACTED]

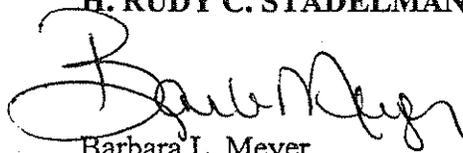
Dear Lynette:

I am enclosing for your file a *conformed copy* of the Petition for Approval of First Account of Conservator and Request to Exonerate Bond (filed by the Court on November 9, 2005), a *conformed copy* of the Notice of Non-Appearance Hearing on Petition for Approval of First Account of Conservator and Request to Exonerate Bond (filed by the Court on November 14, 2005), and a *conformed copy* of the Proof of Mailing (filed by the Court on November 16, 2005).

Thank you.

Very truly yours,

**H. RUDY C. STADELMAN, P.C.**



Barbara L. Meyer  
Legal Assistant

/blm

Enclosures: See above

#3

H. RUDY C. STADELMAN, P.C.  
ATTORNEY AT LAW

723 COVE PARKWAY, SUITE A  
COTTONWOOD, ARIZONA 86326  
(928) 634-2300  
(928) 634-2362 FACSIMILE  
rstadelman@commspeed.net

February 27, 2006 ✓

**HAND DELIVERED TO:**

Lynette Esser  
FIDUCIARIES, L.L.C.  
723 Cove Parkway, Suite B  
Cottonwood, Arizona 86326

Re: Guardianship and Conservatorship of [REDACTED]

Dear Lynette:

I am enclosing for your file a *conformed copy* of the 2005 Annual Guardian Report, together with a *conformed copy* of the Proof of Mailing 2005 Annual Guardian Report (both filed by the Court on February 10, 2006).

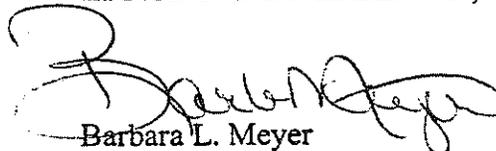
Additionally, I am enclosing a copy of the envelope addressed to Mr. [REDACTED] which was return to us "no mail receptacle". As you know, it is required that all documents be mailed to either the ward or his/her attorney. Please provide me with a correct mailing address for Mr. [REDACTED] so that I can provide him with a copy of all documents filed with the Court.

Also enclosed for your file is the *recorded copy* of the Letters of Appointment of Guardian and Conservator for an Adult and Acceptance, which were recorded with the Yavapai County Recorder on December 13, 2005 in Book 4344 at Page 133.

Please let me know if you have any questions regarding this enclosed. Thank you.

Very truly yours,

H. RUDY C. STADELMAN, P.C.



Barbara L. Meyer  
Legal Assistant

/blm

Enclosures: See above



#6

H. RUDY C. STADELMAN, P.C.

ATTORNEY AT LAW

723 COVE PARKWAY, SUITE A  
COTTONWOOD, ARIZONA 86326  
(928) 634-2300  
(928) 634-2362 FACSIMILE  
rstadelman@commspeed.net

February 28, 2006 ✓

**HAND DELIVERED TO:**

Lynette Esser  
FIDUCIARIES, L.L.C.  
723 Cove Parkway, Suite B  
Cottonwood, AZ 86326

Re: Estate of [REDACTED]

Dear Lynette:

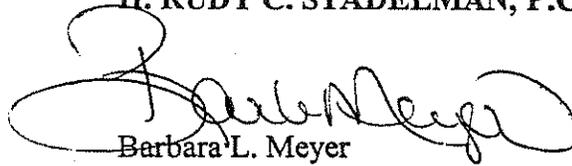
Petition for Approval of First Account of Conservator for the Period of 2/11/03 through 8/31/03; Approval of Second and Third Accounts for the Period of 9/1/03 through 8/31/05; Approval of Final Account for the Period of 9/1/05 through 12/31/05; Proposal for Final Distribution and Complete Settlement of Estate and for Final Discharge of Guardian, Conservator and Personal Representative (filed with the Court on February 13, 2006)

Also enclosed is a *conformed copy* of the Notice of Hearing on said Petition (also filed with the Court on February 13, 2006). Please note that the hearing has been scheduled for *Monday, April 3, 2006 at 8:30 a.m.* in Division 6. *Please make a note of this date and time as your attendance at this hearing is required.*

Please let me know if you have any questions. Thank you.

Very truly yours,

H. RUDY C. STADELMAN, P.C.

  
Barbara L. Meyer  
Legal Assistant

/blm

Enclosures: Stated above



## Correspondence Tracking Log

<u>Item</u>	<u>To</u>	<u>Date</u>
Amend I & A, 1st Ann acct	Rudy	12-15-05
Orig Amend. I & A [redacted] signed	Rudy	12-21-05
Key (Annual Acct) 12/04/2005	Rudy (Several hundred pgs)	01/11/06
Check's [redacted] Etc ([redacted])	Rudy	01/11/06
Fid's check \$10	Rudy	01/11/06
Accounting [redacted]	Rudy Stadelman (several hundred pgs)	01/23/06
Guardianship [redacted]		
1) I & A (letter re:		
2) 1st Ann. acct & 2nd 4th.	3pgs Rudy Stadelman	01/26/06
[redacted]		
1) 1st ann. acct 2nd & 3rd		
2) Final acct.	H. Rudy Stadelman	01/26/06
[redacted]	H. Rudy C. Stadelman	01/30/06
I & A		
1st Ann Acc 5/3/05 - 12/19/05	Several hundred pgs.	01/30/06
[redacted] - 1st Ann. acct	H. Rudy C. Stadelman	01/30/06
Cover letter Re: for invoices	Several hundred pgs	
Letter to [redacted]	H. Rudy C. Stadelman	02/01/06
re: [redacted] Ann. Guard Rep	4 pgs.	
1st & 2nd Ann. Acc [redacted]		
[redacted] Rent	Rudy Stadelman	2/2/06
[redacted] - Amend. I & A	Rudy Stadelman 3 pgs	2/8/06
[redacted] - Original D. Cert.	Rudy Stadelman 2 pgs	2/8/06
[redacted] - 2005 Ann. Guard Rep	Rudy Stadelman 5 pgs.	
[redacted] 2nd & Final acct	Rudy Stadelman (Several hund)	2/9/06
[redacted] 1st Ann. Acct	Rudy Stadelman (Several hund)	2/9/06
[redacted] I & A	Rudy Stadelman	2/10/06
1st and Final acct.		



## Correspondence Tracking Log

<u>Item</u>	<u>From</u>	<u>Date</u>
[REDACTED] Orig Pet for App I & A, 1st & 2nd Acct	Rudy Stadelman	3/9/06
[REDACTED] Resp to Court Acct Rev. Rep.	Rudy Stadelman	3/9/06
[REDACTED] Resch. Hear. Resp to Crt Act Rev. Rep.	Rudy Stadelman	
[REDACTED] Ex-Req to Super Ct on Fids Compliance.	Dolores Morris	3/8/06
[REDACTED] Copy of Ex Req to Super Ct. Fids Comp.	Rudy Stadelman	3/9/06
[REDACTED] Copy of Supp. to Pet. for App both	Rudy Stadelman	3/13/06
[REDACTED] Req for Address	Rudy Stadelman	3/13/06
[REDACTED] Orig Pet. for app F&A	Rudy Stadelman	3/14/06
[REDACTED] Copy confirm approval S. 6, 7, Ann. 2) Also vacating Order to Show Cause 3) C.C. Supplement to Pet for app S. 6, 7 4) Orig Motion to w/d Counsel w/ Rec. & Consent	Rudy Stadelman	3/14/06
[REDACTED] 1) Pet. for App 1st & 2nd Ann. 2) Notice of 11 Day App. Hear 3) Order for App. 1 & 2nd Acct 4) Letter to Clerk		
[REDACTED] Court Order Non Comp	Rudy Stadelman	3/14/06
[REDACTED] Court Ord. Non Comp		3/14/06

## Correspondence Tracking Log

<u>Item</u>	<u>From</u>	<u>Date</u>
[REDACTED] Proof Mailed letter Copy	Rudy Stadelman	2/28/06
[REDACTED] Proof Mailed letter	Rudy Stadelman	2/28/06
[REDACTED]		
1) C.C. Amended. I.e. A		
2) C.C. Proof Mail Am. I.e. A		
3) Motion to withdraw		
[REDACTED]	Rudy Stadelman	2/28/06
1) Petition for App 1st Acct		
2) App 2 & 3r accts		
3) Final acct.		
4) C.C. Notice Hear. 4/3/06 @ 8:30 am. Div. 6	Rudy Stadelman	3/1/06
[REDACTED]		3/1/06
C.C. - Notice Death		
[REDACTED] 1. Copy Motion to Withdraw as Counsel		
Fds 14 Monthly Statements	Rudy Stadelman	3/1/06
[REDACTED] C.C. Proof of Payment Restricted Funds	Rudy Stadelman	3/2/06
[REDACTED] Original Petition App. 18th/19. Am. Accts	Rudy Stadelman	3/2/06
[REDACTED] Statement		
[REDACTED] Reg. Address [REDACTED]	R. Stadelman	3/2/06
[REDACTED] Copy letter [REDACTED]	Rudy Stadelman	3/2/06
[REDACTED] C.C. Not off Doh	Rudy Stadelman	3/3/06
[REDACTED] Motion to withdraw as Counsel of Record	Rudy Stadelman	3/3/06
[REDACTED] - Order to show Court Acct. Ver Rept.	Rudy Stadelman	3/3/06
[REDACTED] - Court Order		
Verct. Order to show cause	Rudy Stadelman	3/3/06

## Correspondence Tracking Log

<u>Item</u>	<u>From</u>	<u>Date</u>
[REDACTED] Interim Acct	Rudy Stadelman	2/23/06
6/12 - 10/18/04 discrepancy		
[REDACTED] Order to Show Cause	Rudy Stadelman	2/24/06
Hearing Notification		
1) [REDACTED] C.C. of Ann. Guard	Rudy Stadelman	2/24/06
2) Rep w/ C.C. Proof Mailings 2005	Rudy Stadelman	2/27/06
Ann. Guard Rep.		
3) Envelopes add to [REDACTED]	Rudy Stadelman	2/27/06
4) Copy letters of Appoint.	Rudy Stadelman	2/27/06
Guard and Conserv.		
[REDACTED] H.C. Pet	Rudy Stadelman	2/27/06
App 1st & Final Acct Pers.		
1) 6/5/02 - 10/13/03		
2) App. Pers. Rep I & A		
3) App. Final Pers. Rep Acct		
10/14/03 - 10/5/05		
4) App. of Proposal Final Dist.		
& Complete Settlement of Est.		
5) Final Discharge of		
Guard Pers. / P. Rep.		
[REDACTED] Letter fr. [REDACTED]	Rudy Stadelman	2/28/06
C.C. Response to Motion to		
Dismiss - Temp. hinc. Guar.		
[REDACTED] Supplement to	Rudy Stadelman	2/28/06
Pet. for App. 5, 16, 7 Acct Cons.		
[REDACTED] N.C.C. Proof Mail		
Not. of Hear.		
2) Copy of Lett. of Appoint		
of Guard & Conserv.		
[REDACTED] Copy I & A, Proof Mail I & A.	Rudy Stadelman	2/28/06

## Correspondence Tracking Log

<u>Item</u>	<u>From</u>	<u>Date</u>
[REDACTED] Letter to Mr [REDACTED]	Rudy Stadelman	2/13/06
[REDACTED] 1/1/06 Court Min	Rudy Stadelman	2/14/06
[REDACTED] Copy Prod. Meeting	Rudy Stadelman	2/14/06
[REDACTED] Petition for App. of 2nd & Final Acct. Conser.	Rudy Stadelman	2/17/06
a. Discharge of Guardian/Conservator		
[REDACTED] need signed W. Orig. Pet. App of 1st Ann Acct Cons.	Rudy Stadelman	2/17/06
[REDACTED] Orig. L.A.	Rudy Stadelman	2/17/06
[REDACTED] copy of letter Carol Brown M.D.	Rudy Stadelman	2/23/06
Michael Harper letter from [REDACTED] copy Stadelmans resp. to Motion Dis. Temp. Conser.	Rudy Stadelman	2/23/06
[REDACTED] CC Motion to Continue Hear. Obj. to Acct. [REDACTED] Family	Rudy Stadelman	2/23/06
C. Copy Order Continuing Hearing		
[REDACTED] Copy Harpers letter 2/12/06 re: Marriage	Rudy Stadelman	2/23/06
2/16/06 letter fr. [REDACTED]		
[REDACTED] Copy Order to Show Cause re: Failure to Comply	Rudy Stadelman	2/23/06
Hear. Order to Show Cause 3/6/06 - 10:30am		
[REDACTED] copy of two letters [REDACTED] on 2/23/06	Rudy Stadelman	2/23/06

## Correspondence Tracking Log

<u>Item</u>	<u>From</u>	<u>Date</u>
Conf. copy Not. Non App Hear	Rudy Stadelman	02/02/06
Aled w/ court 1/19/2006 (Key)	Rudy Stadelman	02/02/06
Letter from [redacted] (Board)	Rudy Stadelman	02/06/06
Court Min. Ent. [redacted]		
Not. Non App Hear		
Resp. Court Acct Per Rep	Rudy Stadelman	02/06/06
Invoice fr. Stadelman [redacted]	Rudy Stadelman	02/06/06
[redacted] Copies of Invoices	Rudy Stadelman	2/7/06
[redacted] Franch Manual	Rudy Stadelman	2/7/06
[redacted] Draft Pet. App.	Rudy Stadelman	2/7/06
of 1st Ann Acct		
[redacted] Copy of I.E.A.	Rudy Stadelman	2/7/06
[redacted] Original Pet.	Rudy Stadelman	2/7/06
[redacted] 1st Ann. Acct		
[redacted] Letter from [redacted]	Rudy Stadelman	2/8/06
[redacted] Copies	Rudy Stadelman	2/9/06
[redacted] Copies	Rudy Stadelman	2/9/06
[redacted] Pet. for App.	Rudy Stadelman	2/9/06
[redacted] Pet. for App	Rudy Stadelman	2/9/06
[redacted] Copy Am I.E.A.	Rudy Stadelman	2/9/06
[redacted] 1st, 2nd, 3, 4, Acc		
[redacted] Letter		
[redacted] Copy Motion to Bank	Rudy Stadelman	02/10/06
[redacted] Orig Am. I.E.A.	Rudy Stadelman	2/13/06
[redacted] Motion to Dismiss	Rudy Stadelman	2/13/06
[redacted] Orig Pet App.	Rudy Stadelman	2/13/06
of 1st Ann Acc.		
[redacted] Copy Not. Death		2/13/06
[redacted] 1st & Final Acc	Rudy Stadelman	2/13/06
[redacted] Not hear. 1st		
acc. of Con. 2/11/03-8/31/03		

## Correspondence Tracking Log

<u>Item</u>	<u>From</u>	<u>Date</u>
Order App. 1st Ann. Account	Rudy Stadelman	01/17/06
Letter to Clerk Billing	Rudy Stadelman	01/17/06
Order Grant App of Temp Limit Awarding	Rudy Stadelman	01/17/06
Court Notice Two Year Review	Rudy Stadelman	1/20/06
(Pet. App of 1st & Final Acct of Cons, also "Exhibit A")	Rudy Stadelman	1/20/06
Court's Minute entry	Rudy Stadelman	1/20/06
(Conf. Copy Order Approving 5/10/07 Ann. Accts Cons)	Rudy Stadelman	1/20/06
Letters from	Rudy Stadelman	1/20/06
Court Notice Ord. 4 & 5 Final Acct	Rudy Stadelman	1/20/06
Court Notice Two Year Rev	Rudy Stadelman	1/20/06
(Copy of 1/19/06 Letter to re: )	Rudy Stadelman	1/20/06
Not. of Non-Compliance	Rudy Stadelman	1/20/06
Not of Non-Compliance	Rudy Stadelman	1/20/06
Not. of Non-Compliance	Rudy Stadelman	1/20/06
Not of Non-Compl.	Rudy Stadelman	1/20/06
Letter fr. Rudy S re: Deathlet	Rudy Stadelman	1/25/06
(Conf. Copy Petition for App. Emer Temp Limit Award)	Rudy Stadelman	1/25/06
	Rudy Stadelman 2 pg	1/24/06
Letter to Mike Hasper	H. Rudy C. Stadelman	2/1/06
(Request for )	H. Rudy C. Stadelman	2/1/06
(1) Billing Statement 8, 9, 10 (2001)		
(2) " 1, 2, 3, 4 of (2003)		
Statement		
(Confirm Copy Pet. App. 1st Ann of Cons. Acct filed 1/19/06)	H. Rudy C. Stadelman	2/2/06

## Correspondence Tracking Log

<u>Item</u>	<u>From</u>	<u>Date</u>
Statement (██████████)	Rudy Stadelman	01/05/06
Statement (██████████)	Rudy Stadelman	01/05/06
Statement (██████████)	Rudy Stadelman	01/05/06
Statement (██████████)	Rudy Stadelman	01/05/06
Gendered Motion (██████████)	Rudy Stadelman	01/05/06
Court Min. Entry (██████████)	Rudy Stadelman	01/05/06
Court Accountant Rep. Rev. (██████████)	Rudy Stadelman	01/06/06
Court Accountant Rep. Rev. (██████████)	Rudy Stadelman	01/06/06
Court Min. Order (██████████)	Rudy Stadelman	01/06/06
Copy Order App. 4th & 5th Ann. Acc. Lines/Review 00"	Rudy Stadelman	01/06/06
Letter recognize Pet. 1st Ann. (██████████)	Rudy Stadelman	01/11/06
Order Allow Counsel without (██████████)	Rudy Stadelman	01/11/06
Copy Court Min Order (██████████)	Rudy Stadelman	01/11/06
Letter re: petition app. (██████████)	Rudy Stadelman	01/11/06
of 1st Acc. of Counsel (██████████)		
Court Min Order Con. Billing		
Ann. Rept Guard (██████████)	Rudy Stadelman	01/11/06
Letter re Pet. App. 1st Acc. (██████████)	Rudy Stadelman	01/11/06
Court Acct. Rev. Report (██████████)	Rudy Stadelman	01/12/06
Court Acct. Rev. Rep. (██████████)	Rudy Stadelman	01/12/06
C.C. of Notice Non App. Hear		
Pet. App. 5th, 6th, 7th Ac. (██████████)	Rudy Stadelman	01/12/06
Proof Mail Amend 1 & A (██████████)	Rudy Stadelman	01/12/06
Con Copy Amend 1 & A (██████████)	Rudy Stadelman	01/12/06
Court Min Entry Pet. 1st Ann. Ac. (██████████)	Rudy Stadelman	01/17/06
Court Min Entry Pet. App. 1st Acc. (██████████)	Rudy Stadelman	01/17/06
Pet. App. 1st Ann. Acc. Cover (██████████)	Rudy Stadelman	01/17/06
Notice Non Appear Hear. (██████████)	Rudy Stadelman	01/17/06



## FINDING #3

Attachments:

- Point #1— Copy of Inventory & Appraisement,  
Copy of Formal Accounting pages  
Copy of Inflows by Account  
Copy of Profit & Loss Detail
- Point #2— Copy of Check listing & first page of Bank One Statement
- Point #4— Copy of Adjusted Probate Inventory and page one of  
Final Probate Accounting
- Point #5— Copy of Formal Accounting Pages of Final Personal  
Representative Accounting.

[REDACTED]

## INFLOWS by Account 10-01-02 -- 9-30-05

October 2002 through September 2005

Type	Date	Num	Name	Memo	Split	Paid Amount
Deposit	10/1/2002				Social Security Income	1,260.91
Deposit	10/3/2002				Social Security Income	240.00
Deposit	11/1/2002				Disability Pension	1,260.91
Deposit	11/1/2002				Social Security Income	240.00
Deposit	12/2/2002				Disability Pension	1,260.91
Deposit	12/31/2002				Dividend	29.28
Deposit	1/2/2003				Disability Pension	1,278.91
Deposit	2/3/2003				Disability Pension	1,269.07
Deposit	3/3/2003				Disability Pension	1,269.07
Deposit	3/31/2003				Dividend	15.28
Deposit	4/1/2003			Deposit	Disability Pension	1,269.07
Deposit	5/1/2003			Deposit	Disability Pension	1,269.07
Deposit	6/2/2003			Deposit	Disability Pension	1,269.07
Deposit	6/30/2003			Deposit	Dividend	22.28
Deposit	7/1/2003				Disability Pension	1,269.07
Deposit	8/1/2003			Deposit	Disability Pension	1,283.07
Deposit	9/2/2003			Deposit	Disability Pension	1,283.07
Deposit	9/30/2003			Deposit	Dividend	10.71
Deposit	10/1/2003			Deposit	Disability Pension	1,283.07
Deposit	11/1/2003			Deposit	Disability Pension	1,283.07
Deposit	12/1/2003			Deposit	Disability Pension	1,283.07
Deposit	12/31/2003			Deposit	Dividend	18.98
Deposit	1/2/2004			Deposit	Social Security Income	1,309.07
Total Chadron CU -12730						20,977.01
Compass Bk Svgs - [REDACTED]						
Deposit	11/18/2002			Interest	Interest	7.90
Deposit	12/17/2002			Interest	Interest	3.27
Deposit	1/21/2003			Interest	Interest	3.34
Deposit	2/18/2003			Interest	Interest	2.32
Deposit	3/18/2003			Interest	Interest	2.05
Deposit	4/18/2003			Interest	Interest	0.87
Deposit	5/16/2003			Interest	Interest	0.44
Deposit	6/18/2003			Interest	Interest	0.47
Total Compass Bk Svgs - [REDACTED]						20.66
Total Bank						171,045.20
<b>TOTAL</b>						<b>171,045.20</b>



██████████  
**Profit & Loss Detail**  
 October 2002 through September 2005

Type	Date	Name	Memo	Split	Paid Amount
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Cash</b>					
Deposit	2/14/2003		Travlers Checks	██████████ - Ckg - Bank O...	2,900.00
Deposit	4/21/2005	Forrest Murdock	Found in effects/wallet	██████████ - Ckg - Bank O...	33.50
<b>Total Cash</b>					<b>2,933.50</b>
<b>Disability Pension</b>					
Deposit	11/1/2002			Chadron CU - ██████████	1,260.91
Deposit	12/2/2002			Chadron CU - ██████████	1,260.91
Deposit	1/2/2003			Chadron CU - ██████████	1,278.91
Deposit	2/3/2003			Chadron CU - ██████████	1,269.07
Deposit	3/3/2003			Chadron CU - ██████████	1,269.07
Deposit	4/1/2003		Deposit	Chadron CU - ██████████	1,269.07
Deposit	5/1/2003		Deposit	Chadron CU - ██████████	1,269.07
Deposit	6/2/2003		Deposit	Chadron CU - ██████████	1,269.07
Deposit	7/1/2003			Chadron CU - ██████████	1,269.07
Deposit	8/1/2003		Deposit	Chadron CU - ██████████	1,283.07
Deposit	9/2/2003		Deposit	Chadron CU - ██████████	1,283.07
Deposit	10/1/2003		Deposit	Chadron CU - ██████████	1,283.07
Deposit	11/1/2003		Deposit	Chadron CU - ██████████	1,283.07
Deposit	12/1/2003		Deposit	Chadron CU - ██████████	1,283.07
Deposit	3/1/2004	US Treasury	Disability pension	██████████ - Ckg - Bank O...	1,302.05
Deposit	4/1/2004	US Treasury	Disability Pension	██████████ - Ckg - Bank O...	1,302.05
Deposit	5/3/2004	US Treasury	Disability Pension	██████████ - Ckg - Bank O...	1,302.05
Deposit	6/3/2004	US Treasury	Disability Pension	██████████ - Ckg - Bank O...	1,302.05
Deposit	7/3/2004	US Treasury	Disability Pension	██████████ - Ckg - Bank O...	1,302.05
Deposit	8/2/2004	US Treasury	August	██████████ - Ckg - Bank O...	1,302.05
Deposit	9/1/2004	US Treasury	Sept.	██████████ - Ckg - Bank O...	1,302.05
Deposit	10/1/2004		A1124348 0	██████████ - Ckg - Bank O...	1,302.05
Deposit	11/1/2004	US Treasury	Civil Serv. A	██████████ - Ckg - Bank O...	1,302.05
Deposit	12/1/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	1,302.05
Deposit	1/1/2005	US Treasury	Jan '05	██████████ - Ckg - Bank O...	1,338.05
Deposit	6/13/2005		February	██████████ - Inc Trust - ...	1,359.53
Deposit	6/13/2005		March	██████████ - Inc Trust - ...	1,359.53
Deposit	6/13/2005		April	██████████ - Inc Trust - ...	1,359.53
Deposit	6/13/2005		May	██████████ - Inc Trust - ...	1,359.53
Deposit	6/13/2005		June	██████████ - Inc Trust - ...	1,359.53
Deposit	7/1/2005		July	██████████ - Inc Trust - ...	1,359.53
Deposit	8/1/2005		Deposit	██████████ - Inc Trust - ...	1,359.53
Deposit	9/1/2005		Deposit	██████████ - Inc Trust - ...	1,359.53
<b>Total Disability Pension</b>					<b>43,065.29</b>
<b>Dividend</b>					
Deposit	12/31/2002			Chadron CU - ██████████	29.28
Deposit	3/31/2003			Chadron CU - ██████████	15.28
Deposit	6/30/2003		Deposit	Chadron CU - ██████████	22.28
Deposit	9/30/2003		Deposit	Chadron CU - ██████████	10.71
Deposit	12/31/2003		Deposit	Chadron CU - ██████████	18.98
<b>Total Dividend</b>					<b>96.53</b>
<b>Estate Sale</b>					
Deposit	3/27/2003	Lazy P6 Auction ...	Auction personal belongings	██████████ - Ckg - Bank O...	3,058.18
Deposit	4/9/2003			██████████ - Ckg - Bank O...	64.00
Deposit	10/7/2003	Deposit	Income from sale of personal p...	██████████ - Ckg - Bank O...	100.00
<b>Total Estate Sale</b>					<b>3,222.18</b>
<b>Interest</b>					
Deposit	11/18/2002		Interest	Compass Bk Svgs - ██████████	7.90
Deposit	12/17/2002		Interest	Compass Bk Svgs - ██████████	3.27
Deposit	1/21/2003		Interest	Compass Bk Svgs - ██████████	3.34
Deposit	2/18/2003		Interest	Compass Bk Svgs - ██████████	2.32
Deposit	3/18/2003		Interest	Compass Bk Svgs - ██████████	2.05
Deposit	4/18/2003		Interest	Compass Bk Svgs - ██████████	0.87
Deposit	5/16/2003		Interest	Compass Bk Svgs - ██████████	0.44
Deposit	6/18/2003		Interest	Compass Bk Svgs - ██████████	0.47

**Profit & Loss Detail**  
October 2002 through September 2005

Type	Date	Name	Memo	Split	Paid Amount
Total Interest					20.66
<b>Reimbursed Expenses</b>					
<b>Bank Fees</b>					
Deposit	1/27/2005		reverse bank charge	██████████ Ckg - Bank O...	11.00
Total Bank Fees					11.00
<b>Carehome</b>					
Deposit	12/1/2003	Desert Haven C...	Reverse uncleared checks 207...	██████████ Ckg - Bank O...	10,500.00
Deposit	12/9/2004	Desert Haven C...	VOID: Reverse ck #2090 june '...	██████████ - Ckg - Bank O...	0.00
Total Carehome					10,500.00
<b>Insurance Payments</b>					
Deposit	3/27/2003	Blue Cross Blue ...	Insurance Income	██████████ - Ckg - Bank O...	62.63
Deposit	10/6/2004	Blue Cross Blue ...	Reimb. from Bocaccio payments	██████████ - Ckg - Bank O...	174.74
Total Insurance Payments					237.37
<b>Medical</b>					
Deposit	12/5/2002		blue cross	██████████ Ckg - Bank O...	235.98
Deposit	8/25/2005	Omnicare Phoenix	Refund	██████████ Ckg - Bank O...	30.91
Total Medical					266.89
Total Reimbursed Expenses					11,015.26
<b>Sale of Auto</b>					
Deposit	4/28/2003	Deposit	April	██████████ Ckg - Bank O...	3,500.00
Total Sale of Auto					3,500.00
<b>Social Security Income</b>					
Deposit	10/1/2002			Chadron CU ██████████	1,260.91
Deposit	10/3/2002			Chadron CU ██████████	240.00
Deposit	11/1/2002			Chadron CU ██████████	240.00
Deposit	3/27/2003	US Treasury	Social Security Income Dec	██████████ - Ckg - Bank O...	240.00
Deposit	3/27/2003	US Treasury	Social Security Income Jan	██████████ - Ckg - Bank O...	244.00
Deposit	3/27/2003	US Treasury	Social Security Income Feb	██████████ - Ckg - Bank O...	244.00
Deposit	3/27/2003	US Treasury	Social Security Income March	██████████ - Ckg - Bank O...	244.00
Deposit	5/15/2003		Plus BCBS 67.77	██████████ - Ckg - Bank O...	774.22
Deposit	6/12/2003	US Treasury	June	██████████ - Ckg - Bank O...	244.00
Deposit	8/1/2003	US Treasury		██████████ - Ckg - Bank O...	244.00
Deposit	9/3/2003	US Treasury	Deposit	██████████ - Ckg - Bank O...	244.00
Deposit	10/3/2003	US Treasury	Social Security	██████████ - Ckg - Bank O...	244.00
Deposit	10/7/2003	US Treasury	August	██████████ - Ckg - Bank O...	244.00
Deposit	11/3/2003	US Treasury	Nov.	██████████ - Ckg - Bank O...	244.00
Deposit	12/3/2003	US Treasury	Dec.	██████████ - Ckg - Bank O...	244.00
Deposit	1/2/2004		Deposit	Chadron CU - ██████████	1,309.07
Deposit	1/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	2/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	3/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	4/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	5/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	6/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	6/8/2004	US Treasury	June	██████████ - Ckg - Bank O...	362.00
Deposit	7/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	8/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	9/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	10/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	11/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	249.00
Deposit	12/3/2004	US Treasury	Deposit	██████████ - Ckg - Bank O...	250.00
Deposit	1/3/2005	US Treasury	Deposit	██████████ - Ckg - Bank O...	257.00
Deposit	1/7/2005		Deposit	██████████ - Old Trust - ...	1,302.05
Deposit	6/9/2005		February	██████████ - Inc Trust - ...	257.00
Deposit	6/9/2005		March	██████████ - Inc Trust - ...	257.00
Deposit	6/9/2005		April	██████████ - Inc Trust - ...	257.00
Deposit	6/9/2005		May	██████████ - Inc Trust - ...	257.00
Deposit	6/9/2005		June	██████████ - Inc Trust - ...	257.00
Deposit	7/3/2005		July	██████████ - Inc Trust - ...	257.00

**Profit & Loss Detail**  
October 2002 through September 2005

Type	Date	Name	Memo	Split	Paid Amount
Deposit	8/3/2005		Deposit	██████████ Inc Trust - ...	257.00
Deposit	9/3/2005		Deposit	██████████ Inc Trust - ...	257.00
<b>Total Social Security Income</b>					<b>13,470.25</b>
<b>Tax Refund</b>					
Deposit	6/12/2003	US Treasury	June	██████████ Ckg - Bank O...	221.00
Deposit	6/1/2005	US Treasury	OMURD Fresno Tax Refund	██████████ Ckg - Bank O...	275.00
<b>Total Tax Refund</b>					<b>496.00</b>
<b>Total Income</b>					<b>77,819.67</b>
<b>Expense</b>					
<b>Automobile Expense</b>					
Check	11/8/2002	Denny Suarez	Detail Van	██████████ Ckg - Bank O...	180.00
Check	11/8/2002	Rask Auto Service		██████████ Ckg - Bank O...	230.68
Check	2/19/2003	Rask Auto Service		██████████ Ckg - Bank O...	520.00
<b>Total Automobile Expense</b>					<b>930.68</b>
<b>Bank Service Charges</b>					
Check	12/11/2002	Bank Service Ch...		██████████ - Ckg - Bank O...	85.17
Check	12/11/2002	Bank Service Ch...		██████████ - Ckg - Bank O...	3.00
Check	11/24/2003	Bank Service Ch...	Stop Payment Fee	██████████ - Ckg - Bank O...	28.00
Check	1/27/2004		Service Charge	██████████ Ckg - Bank O...	11.00
Check	1/29/2004			██████████ Ckg - Bank O...	29.00
Check	2/19/2004			██████████ Ckg - Bank O...	29.00
Check	2/26/2004	Bank Service Ch...	Bank Charges	██████████ Ckg - Bank O...	11.00
Check	12/9/2004	Bank Service Ch...	Stop Payment Fee	██████████ Ckg - Bank O...	29.00
Check	1/27/2005			██████████ Ckg - Bank O...	11.00
<b>Total Bank Service Charges</b>					<b>236.17</b>
<b>Care Home</b>					
Check	11/5/2002	Desert Haven C...		Compass Bk Svgs - ██████████	5,050.00
Check	11/20/2002	Desert Haven C...		Compass Bk Svgs - ██████████	5,250.00
Check	1/2/2003	Desert Haven C...		Compass Bk Svgs - ██████████	5,250.00
Check	3/14/2003	Desert Haven C...		Compass Bk Svgs - ██████████	10,000.00
Check	7/15/2003	Desert Haven C...	4 months April May June July r...	██████████ Ckg - Bank O...	20,000.00
Check	8/28/2003	Desert Haven C...	August & September rent	██████████ Ckg - Bank O...	10,000.00
Check	12/1/2003	Desert Haven C...	replace check #2071	██████████ Ckg - Bank O...	10,000.00
Check	1/20/2004	Desert Haven C...	Rent	██████████ Ckg - Bank O...	1,000.00
Check	2/3/2004	Desert Haven C...	Rent	██████████ Ckg - Bank O...	10,000.00
Check	2/3/2004	Desert Haven C...	replace ck 2082	██████████ Ckg - Bank O...	0.00
Check	3/15/2004	Desert Haven C...	Dec, Jan, Feb, March	██████████ Ckg - Bank O...	21,000.00
Check	6/3/2004	Desert Haven C...	Rent for April, May, June 04	██████████ Ckg - Bank O...	0.00
Check	6/29/2004	Desert Haven C...	July rent	██████████ Ckg - Bank O...	5,000.00
Check	7/13/2004	Desert Haven C...	VOID: August 2004 Payment	██████████ - Ckg - Bank O...	0.00
Check	7/28/2004	Desert Haven C...	July Rent	██████████ - Ckg - Bank O...	5,000.00
Check	11/18/2004	Desert Haven C...	August Rent	██████████ - Ckg - Bank O...	5,000.00
Check	12/9/2004	Desert Haven C...	Plus \$5 for cashier's check	██████████ - Ckg - Bank O...	15,005.00
Check	7/6/2005	Desert Haven C...	Share of Cost for Rent: 01/01/...	██████████ - Inc Trust - ...	10,746.40
<b>Total Care Home</b>					<b>138,301.40</b>
<b>Funeral Arrangements</b>					
Check	12/9/2004	Westcott Funera...	Plus \$5 for cashier's check	██████████ - Ckg - Bank O...	1,554.00
<b>Total Funeral Arrangements</b>					<b>1,554.00</b>
<b>Household</b>					
Check	10/1/2002	Roger Hartman	Cooling	██████████ - Ckg - Bank O...	350.00
Check	10/10/2002	Bashas	Groceries	██████████ - Ckg - Bank O...	50.00
Check	10/26/2002	Roberta Clark	8 hrs clean'g.	██████████ - Ckg - Bank O...	80.00
<b>Total Household</b>					<b>480.00</b>
<b>Insurance</b>					
<b>Guardianship Bond</b>					
Check	11/22/2002	House Chilson &...	October	██████████ Ckg - Bank O...	380.00
Check	8/1/2003	House Chilson &...	September	██████████ - Ckg - Bank O...	380.00
Check	10/6/2004	House Chilson &...	Inv. #3845	██████████ Ckg - Bank O...	380.00

**Profit & Loss Detail**  
October 2002 through September 2005

Type	Date	Name	Memo	Split	Paid Amount
Total Guardianship Bond					1,140.00
Total Insurance					1,140.00
Check	5/15/2003	RNA	12 months Policy	- Ckg - Bank O...	111.06
Total Life Insurance					111.06
Check	10/2/2002	Ikes Lock & Key	rekey door locks	- Ckg - Bank O...	106.63
Total Maintenance					106.63
Medical Expenses					
Physicians					
Check	11/22/2002	Mario H. Tafur, ...	October	- Ckg - Bank O...	178.79
Check	2/14/2003	Mario H. Tafur, ...	October and November	- Ckg - Bank O...	1,017.87
Check	2/21/2003	Charles W. Well...	October bill	- Ckg - Bank O...	43.15
Check	5/15/2003	Rama K Muddar...	Acct. 024744-00	- Ckg - Bank O...	64.98
Check	5/21/2003	Parviz Shahrvar ...		- Ckg - Bank O...	250.00
Check	7/3/2003	C. Joseph Freun...	Acct#15018-9	- Ckg - Bank O...	45.00
Check	8/18/2003	Patrick Bamwell...	Physician	- Ckg - Bank O...	223.25
Check	6/3/2004	C. Joseph Freun...	Medical expense	- Ckg - Bank O...	150.00
Check	7/13/2004	C. Joseph Freun...	VOID: Acct. #15018-9	- Ckg - Bank O...	0.00
Check	9/28/2004	C. Joseph Freun...	Account #15018-9	- Ckg - Bank O...	60.00
Check	12/21/2004	C. Joseph Freun...	Acct. #15018-9	- Ckg - Bank O...	15.00
Check	4/13/2005	Dr's Freund, Kaz...	Acct # 15018-9	- Ckg - Bank O...	30.00
Check	6/13/2005	C. Joseph Freun...	Acct# 15018-9 Serv. Date: 04/...	- Ckg - Bank O...	15.00
Check	8/11/2005	C. Joseph Freun...	N.H. Visit on 06/06 & 06/26/05	- Ckg - Bank O...	30.00
Total Physicians					2,123.04
Prescriptions					
Check	2/14/2003	Southern Desert ...	December statement	- Ckg - Bank O...	135.36
Check	5/21/2003	Southern Desert ...	Desert Haven Fac.	- Ckg - Bank O...	180.22
Check	7/3/2003	Southern Desert ...	Acct#90-25	- Ckg - Bank O...	117.86
Check	11/3/2003	Southern Desert ...	Pharmacy bills	- Ckg - Bank O...	300.00
Check	12/15/2003	Southern Desert ...	Pharmacy	- Ckg - Bank O...	238.29
Check	5/11/2004	Southern Desert ...	Pharmacy	- Ckg - Bank O...	105.33
Check	6/3/2004	Southern Desert ...	meds from Dr. Philip Kaczar	- Ckg - Bank O...	105.33
Check	6/17/2004	Southern Desert ...	Pharmacy bill	- Ckg - Bank O...	104.23
Check	8/18/2004	Southern Desert ...	Cust. #90-25	- Ckg - Bank O...	3.35
Check	9/28/2004	Omnicare Phoenix	Account #1185-25	- Ckg - Bank O...	55.42
Check	10/18/2004	Omnicare Phoenix	Acct. #	- Ckg - Bank O...	115.58
Check	11/17/2004	Omnicare Phoenix	Account No. 1185-25	- Ckg - Bank O...	57.69
Check	11/17/2004	Kindred Pharma...	Account # MURDF/GRP-DH	- Ckg - Bank O...	224.22
Check	12/2/2004	Omnicare Phoenix	Account #1185-25	- Ckg - Bank O...	2.27
Check	12/7/2004	Kindred Pharma...	Acct. # MURDF	- Ckg - Bank O...	224.22
Check	1/12/2005	Kindred Pharma...	Acct. # MURDF	- Ckg - Bank O...	57.69
Check	3/9/2005	Kindred Pharma...	account# 7123299	- Ckg - Bank O...	57.69
Deposit	3/18/2005	Kindred Pharma...	Refund check # 3483009	- Ckg - Bank O...	-66.10
Total Prescriptions					2,018.65
Services					
Check	10/22/2002	Red Rock Taxi	Transport to phoenix to the hos...	- Ckg - Bank O...	235.00
Check	11/22/2002	C V Orthopaedic...	October	- Ckg - Bank O...	89.00
Check	11/22/2002	Willard Emergen...	October	- Ckg - Bank O...	301.00
Check	11/22/2002	Camp Verde Fir...	October	- Ckg - Bank O...	287.75
Check	2/14/2003	Verde Valley Me...	Verde Valley Medical Center	- Ckg - Bank O...	812.00
Check	2/21/2003	LabCorp	November statement	- Ckg - Bank O...	147.00
Check	5/14/2003	Artisan Prosthetics	foot prosthetics	- Ckg - Bank O...	147.00
Check	5/15/2003	Omega Orthopa...	10679-54	- Ckg - Bank O...	26.11
Check	5/21/2003	OSI Collection S...	Willard Emerg. Phys.	- Ckg - Bank O...	404.00
Check	7/3/2003	Metropolitan Psy...	10-20-03 Visit	- Ckg - Bank O...	120.00
Check	9/2/2004	Arizona Behavior...	Account #1059	- Ckg - Bank O...	780.00
Total Services					3,348.86

**Profit & Loss Detail**  
October 2002 through September 2005

Type	Date	Name	Memo	Split	Paid Amount
<b>Total Medical Expenses</b>					7,490.55
<b>Personal Expenses</b>					
Check	10/1/2002	Doctor's Trust Vit.		██████████ - Ckg - Bank O...	11.94
Check	10/15/2002	Alicia Gallegos	October	██████████ - Ckg - Bank O...	66.13
Check	10/16/2002	Alicia Gallegos	reimbursement for clothing for ...	██████████ - Ckg - Bank O...	40.55
Check	10/28/2002	Alicia Gallegos	October-mask gas for dump, fe...	██████████ - Ckg - Bank O...	93.57
Check	11/19/2002	Olga Rodstrom	reimburse for radio expense	██████████ - Ckg - Bank O...	49.97
Check	11/19/2002	Alicia Gallegos	Reimburse for receipts lunch, cl...	██████████ - Ckg - Bank O...	24.92
Check	8/28/2003	Desert Haven C...	cash account	██████████ - Ckg - Bank O...	200.00
Check	8/28/2003	Desert Haven C...	Taxi & Transport account	██████████ - Ckg - Bank O...	300.00
Check	1/20/2004	Desert Haven C...	Personal Cash account for Forr...	██████████ - Ckg - Bank O...	100.00
Check	12/20/2004	Desert Haven C...	For Glasses, Cashiers Check	██████████ - Ckg - Bank O...	500.00
Check	1/9/2005	Kohls	Clothing	██████████ - Ckg - Bank O...	294.57
<b>Total Personal Expenses</b>					1,681.65
<b>Professional Fees</b>					
<b>Accounting</b>					
Check	8/13/2003	Dee Navarro	August	██████████ - Ckg - Bank O...	125.00
<b>Total Accounting</b>					125.00
<b>Court Investigation</b>					
Check	11/22/2002	Rossi Fiduciary ...	October fees	██████████ - Ckg - Bank O...	230.00
<b>Total Court Investigation</b>					230.00
<b>Fiduciaries, LLC</b>					
Check	10/2/2002	Fiduciaries, LLC	September	██████████ - Ckg - Bank O...	903.05
Check	10/15/2002	Fiduciaries, LLC	Partial payment for October	██████████ - Ckg - Bank O...	1,000.00
Check	10/29/2002	Fiduciaries, LLC	October partial	██████████ - Ckg - Bank O...	1,500.00
Check	11/7/2002	Fiduciaries, LLC	October balance	██████████ - Ckg - Bank O...	1,391.57
Check	11/20/2002	Fiduciaries, LLC	November partial	██████████ - Ckg - Bank O...	1,000.00
Check	12/5/2002	Fiduciaries, LLC	November remaining balance	██████████ - Ckg - Bank O...	819.77
Check	12/16/2002	Fiduciaries, LLC	December fees	██████████ - Ckg - Bank O...	2,000.00
Check	3/21/2003	Fiduciaries, LLC	March fees	██████████ - Ckg - Bank O...	43.75
Check	4/7/2003	Fiduciaries, LLC	Fids march	██████████ - Ckg - Bank O...	317.80
Check	4/21/2003	Fiduciaries, LLC	April fees	██████████ - Ckg - Bank O...	237.20
Check	5/2/2003	Fiduciaries, LLC	April Balance	██████████ - Ckg - Bank O...	566.59
Check	5/23/2003	Fiduciaries, LLC	May fees	██████████ - Ckg - Bank O...	218.75
Check	6/5/2003	Fiduciaries, LLC	May balance	██████████ - Ckg - Bank O...	43.75
Check	7/1/2003	Fiduciaries, LLC	June fees	██████████ - Ckg - Bank O...	127.33
Check	8/20/2003	Fiduciaries, LLC	July fees	██████████ - Ckg - Bank O...	251.16
Check	9/16/2003	Fiduciaries, LLC	August fees balance	██████████ - Ckg - Bank O...	301.49
Check	11/13/2003	Fiduciaries, LLC	September fees	██████████ - Ckg - Bank O...	96.25
Check	2/20/2004	Fiduciaries, LLC	November	██████████ - Ckg - Bank O...	336.25
Check	4/23/2004	Fiduciaries, LLC	Jan fees	██████████ - Ckg - Bank O...	442.42
Check	5/21/2004	Fiduciaries, LLC	March 04	██████████ - Ckg - Bank O...	470.75
Check	6/23/2004	Fiduciaries, LLC	April fees	██████████ - Ckg - Bank O...	108.75
Check	7/20/2004	Fiduciaries, LLC	May fees	██████████ - Ckg - Bank O...	332.50
Check	10/5/2004	Fiduciaries, LLC	Sept. '04	██████████ - Ckg - Bank O...	203.00
Check	12/9/2004	Fiduciaries, LLC	October & November '04	██████████ - Ckg - Bank O...	367.50
Check	12/20/2004	Fiduciaries, LLC	Final Acctg. Fees & Office Fee...	██████████ - Ckg - Bank O...	1,105.00
Check	1/6/2005	Fiduciaries, LLC	1-15 Dec. '04	██████████ - Ckg - Bank O...	502.00
Check	1/20/2005	Fiduciaries, LLC	Dec. 16 to 31, 04	██████████ - Ckg - Bank O...	338.00
Check	4/5/2005	Fiduciaries, LLC	March Fees	██████████ - Ckg - Bank O...	19.65
Check	5/11/2005	Fiduciaries, LLC	Inv # 10041 Remaining balanc...	██████████ - Ckg - Bank O...	75.00
Check	7/20/2005	Fiduciaries, LLC	Services for July 1-15, 05 Inv# ...	██████████ - Ckg - Bank O...	100.00
<b>Total Fiduciaries, LLC</b>					15,219.28
<b>Legal Fees</b>					
Check	10/19/2002	Clerk of the Court	certified letters	██████████ - Ckg - Bank O...	38.00
Check	11/14/2002	Rudy C. Stadelm...	October and November	██████████ - Ckg - Bank O...	2,184.50
Check	11/22/2002	Michael Bluff	Law Office October fees	██████████ - Ckg - Bank O...	390.00
Check	2/5/2003	Rudy C. Stadelm...	January fees	██████████ - Ckg - Bank O...	212.62
Check	2/21/2003	Rudy C. Stadelm...	December fees	██████████ - Ckg - Bank O...	230.00
Check	6/30/2004	Rudy C. Stadelm...	April May	██████████ - Ckg - Bank O...	178.80
Check	12/20/2004	Rudy C. Stadelm...	Final Acctg. Fees	██████████ - Ckg - Bank O...	637.50
Check	5/3/2005	Rudy C. Stadelm...	On Acct, against 04/30/05 state...	██████████ - Ckg - Bank O...	33.95

**Profit & Loss Detail**  
 October 2002 through September 2005

Type	Date	Name	Memo	Split	Paid Amount
Total Legal Fees					3,905.37
Total Professional Fees					19,479.65
<b>Rent</b>					
<b>Storage</b>					
Check	10/6/2002	Ed's Storage		██████████ Ckg - Bank O...	50.00
Check	11/23/2002	Ed's Storage	final payment	██████████ Ckg - Bank O...	75.00
Check	2/11/2003	Robert Pattens	Nebraska	██████████ Ckg - Bank O...	297.64
Total Storage					422.64
Total Rent					422.64
<b>Tax Preparation</b>					
Check	6/1/2004	Navarro & Wallace	tax preparation	██████████ Ckg - Bank O...	125.00
Check	6/27/2005	Navarro & Wallace	2004 Federal & State Tax Retur...	██████████ Ckg - Bank O...	125.00
Total Tax Preparation					250.00
<b>Taxes</b>					
<b>State</b>					
Check	4/10/2003	Arizona Departm...	SSN 507-24-9011	██████████ Ckg - Bank O...	4.00
Total State					4.00
Total Taxes					4.00
<b>Telephone</b>					
Check	10/1/2002	Qwest		██████████ - Ckg - Bank O...	22.15
Check	2/14/2003	Qwest	Final bill	██████████ - Ckg - Bank O...	27.09
Total Telephone					49.24
<b>Travel &amp; Ent</b>					
<b>Meals</b>					
Check	11/23/2002	Lynette Esser	trip to NE	██████████ - Ckg - Bank O...	61.93
Total Meals					61.93
Total Travel & Ent					61.93
<b>Utilities</b>					
<b>Garbage Pick up</b>					
Check	10/1/2002	Waste Managem...		██████████ - Ckg - Bank O...	49.92
Check	2/14/2003	Waste Managem...	Final bill	██████████ - Ckg - Bank O...	10.00
Total Garbage Pick up					59.92
<b>Gas and Electric</b>					
Check	10/1/2002	APS		██████████ - Ckg - Bank O...	33.62
Check	11/22/2002	APS	October	██████████ - Ckg - Bank O...	47.75
Check	2/14/2003	APS	Final bill	██████████ - Ckg - Bank O...	5.63
Total Gas and Electric					87.00
<b>Water</b>					
Check	2/14/2003	Camp Verde Wa...	Final bill	██████████ Ckg - Bank O...	83.41
Total Water					83.41
Total Utilities					230.33
Total Expense					172,529.93
Net Ordinary Income					-94,710.26
Net Income					-94,710.26

Funding # 3  
 Item 2  
 3/15/2006 2:09 AM

Register: Bank: [REDACTED] - Ckg - Bank One  
 From 09/30/2002 through 10/31/2002  
 Sorted by: Date, Type, Number/Ref

Date	Num...	Payee	Account	Memo	Payment C	Deposit	Balance
09/30/...		Previous Balance	Opening Bal Equ...		X	6,840.85	6,840.85
10/01/...	1099	Doctor's Trust ...	Personal Expenses		11.94 X ✓		6,828.91
10/01/...	1101	Roger Hartman	Household	Cooling	350.00 X ✓		6,478.91
10/01/...	1102	Waste Manage...	Utilities:Garbage...		49.92 X ✓		6,428.99
10/01/...	1103	APS	Utilities:Gas and...		33.62 X ✓		6,395.37
10/01/...	1104	Qwest	Telephone		22.15 X ✓		6,373.22
10/02/...	2001	Ikes Lock & Key	Maintenance	rekey door...	106.63 X ✓		6,266.59
10/02/...	2002	Fiduciaries, LLC	Professional Fee...	September	903.05 X ✓		5,363.54
10/06/...	1105	Ed's Storage	Rent:Storage		50.00 X ✓		5,313.54
10/10/...	1096	Bashas	Household	Groceries	50.00 X ✓		5,263.54
10/15/...	2003	Alicia Gallegos	Personal Expenses	October	66.13 X		5,197.41
10/15/...	2004	Fiduciaries, LLC	Professional Fee...	Partial Pay...	1,000.00 X ✓		4,197.41
10/16/...	2005	Alicia Gallegos	Personal Expenses	Forrest	40.55 X		4,156.86
10/19/...	2007	Clerk of the Co...	Professional Fee...	certified le...	38.00 X		4,118.86
10/22/...	2006	Red Rock Taxi	Medical Expense...	October	235.00 X		3,883.86
10/26/...	2008	Roberta Clark	Household	8 hrs clean...	80.00 X		3,803.86
10/28/...	2009	Alicia Gallegos	Personal Expenses	Reimburse...	93.57 X		3,710.29
10/29/...	2010	Fiduciaries, LLC	Professional Fee...	Partial Oct...	1,500.00 X		2,210.29

# 6,240.85  
 total checked items 2,577.31  
 # 4,263.54  
 Beginning Balance  
 on October 25, 2002  
 Bank Statement



Bank One, NA  
 Arizona Market  
 P.O. Box 92102  
 Bedford, TX 76095-2102

1 4 18 12529

*LINE 5-01-03*



BY  
 FIDUCIARIES, L.L.C.  
 GENERAL DELIVERY  
 CAMP VERDE AZ 86322-9999

Acct # 000000022112492

Oct 18 through Oct 25, 2002

Page 1 of 2

**\*LOWEST RATES IN YEARS\***

WITH RATES LOWER THAN THEY'VE BEEN IN YEARS,  
 NOW'S THE TIME FOR A BANK ONE HOME EQUITY LOAN(SM).  
 CALL 800-800-LOAN TODAY AND RECEIVE AN ANSWER IN MINUTES.

FOR AUTOMATED ACCOUNT INFORMATION, PAYMENTS, TRANSFERS AND TO  
 CHANGE YOUR ACCOUNT MAILING ADDRESS, CALL 1-800-366-2265 ANYTIME  
 OR VISIT WWW.BANKONE.COM. TELEPHONE BANKERS ARE AVAILABLE DURING  
 EXTENDED BUSINESS HOURS. FOR TEXT TELEPHONES (TDD/TTY), CALL  
 1-888-663-4833. PARA ESPANOL, LLAME AL 1-888-226-5663.

**VALUE ONE CHECKING**

Account number 000000022112492

	<i>Amount</i>
Beginning balance	\$4,263.54
Checks paid	- 379.68
Other withdrawals	0.00
Deposits	0.00
Balance as of Oct 25	<b>\$3,883.86</b>

**Checks paid**

<i>Number</i>	<i>Amount</i>	<i>Date paid</i>	<i>Number</i>	<i>Amount</i>	<i>Date paid</i>
2003	66.13	10-18	2007	38.00	10-25
2005*	40.55	10-21	<b>Total</b>	<b>379.68</b>	
2006	235.00	10-23			

\* Checks not listed were shown on a previous statement or had not yet cleared as of 10-25-02.

continues

Finding # 3  
Item 4

Exhibit

Estate of [REDACTED]  
Adjusted Probate Inventory

PB - 2000-0163 -- DoD: 11/13/99 -- Date of PR Appointment: 10/11/00

**BEGINNING BALANCES:**

Adjustments made to reflect balances  
from Supplement to Final Accounting (11-14-99 - 10-11-00)

**Personal Property**

Bank of America Checking -- Account # [REDACTED] Cottonwood Branch - [REDACTED] 611 S. Main Cottonwood, AZ 86326	\$20,648.10
John Hancock Mutual Fund -- Account # [REDACTED] 1 John Hancock Way Suite 1000 Boston, MA 02217-1000	\$3,222.29
American Investors Annuity -- Policy # [REDACTED] 555 S. Kansas Avenue PO Box 2039 Topeka, KS 66601-2039	\$43,906.90
Promissory Note from Dennis Gruenhagen - Blue Grass Savings Bank Gosma & Gallagher 4500 Brady Street, Suite 200 Davenport, IA 52806	\$0.00
<b>Total Personal Property</b>	<b>\$67,777.29</b>

**Exhibit "A"**

Estate of [REDACTED]

Final Probate Accounting -- 10-12-00 thru 10-31-04

PB - 2000-0163 -- DoD: 11/13/99 -- Date of PR Appointment: 10/11/00

**BEGINNING BALANCE FROM ADJUSTED PROBATE INVENTORY:**

**\$67,777.29**

**Adjustment to Beginning Balance**

Balance of Restitution Payments due from Connie Helen Talbot

**\$3,520.69**

**\$71,297.98**

**Personal Property**

	<u>I/A Balances</u>	<u>Final Balances</u>
Bank of America Checking -- Account # [REDACTED]	\$20,648.10	\$55,954.65
John Hancock Mutual Fund -- Account # [REDACTED]	\$3,222.29	\$3,222.29
Restitution Payments: Connie Helen Talbot Court ordered payments outstanding		\$3,520.69
American Investors Annuity -- Policy [REDACTED]	\$43,906.90	\$0.00
<b>Total Personal Property</b>	<b>\$67,777.29</b>	<b>\$62,697.63</b>

**RECAPITULATION**

*At Close of this Accounting Period, the Estate Consists of:*

**Personal Property**

Bank of America Checking -- Account # [REDACTED]	\$55,954.65
John Hancock Mutual Fund -- Account # [REDACTED]	\$3,222.29
Restitution Payments: Connie Helen Talbot	\$3,520.69
<b>Total Personal Property</b>	<b>\$62,697.63</b>

Exhibit "A"

Final Personal Representative Accounting - 10-14-03 thru 10-15-05  
PB - 82002 0080 Bond Amount: \$143,000  
Dates of Appointment -- Personal Representative: DoD: 10-13-03

BEGINNING BALANCE FROM PR INVENTORY:

\$180,763.28

I/A Balances

Final Balances

Real Property

Residence -- 2281 S Concho Trail, Cottonwood

\$100,000.00

\$0.00

Total Real Property

Personal Property

Bank of America - Checking - Account # 8374 5162

\$33,563.28

\$148,777.80

Pepsico, Inc. - Investment Account # [REDACTED]

\$47,200.00

\$47,200.00

Total Real and Personal Property

\$180,763.28

\$195,977.80

RECAPITULATION

At Close of this Accounting Period, the Estate Consists of:

Personal Property

Bank of America - Checking - Account # [REDACTED]

\$148,777.80

Pepsico, Inc. - Investment Account # [REDACTED]

\$47,200.00

Total Real and Personal Property

\$195,977.80

Exhibit "A"

Final Personal Representative Accounting - 10-14-03 thru 10-15-05

PB - 82002 0080

Bond Amount: \$143,000

Dates of Appointment -- Personal Representative:

DoD: 10-13-03

<b>BEGINNING BALANCE FROM PR INVENTORY:</b>		\$	180,763.28
<b>Adjustment to Beginning Balance</b>			
Sale of Home		\$	(100,000.00)
<b>Income</b>			
Dividend	\$2,174.31		
Interest	\$197.57		
Refunds	\$1,626.13		
Reimbursed Expenses	\$2,607.55		
Sale of Assets	\$131,902.04		
Social Security	\$734.00		
	<u>Total Income</u>		\$139,241.60
<b>Expense</b>			
Credit Card Payment	-\$446.84		
Funeral Expense	-\$285.00		
Household	-\$3,098.32		
Insurance	-\$2,236.00		
Personal Expenses	-\$44.99		
Postage	-\$3.85		
Professional Fees - Accounting	-\$150.00		
Professional Fees - Appraisal	-\$375.00		
Professional Fees - Court Investigation	-\$39.00		
Professional Fees - Fiduciaries LLC	-\$12,622.22		
Professional Fees - Legal	-\$2,865.36		
Professional Fees - Tax Preparation	-\$225.00		
Reclaim Social Security	-\$734.00		
Stock Certificate Replacement	-\$55.89		
Taxes	-\$374.00		
Utilities	-\$471.61		
	<u>Total Expense</u>		(\$24,027.08)
<b>Total Estate</b>			<u>\$195,977.80</u>

# Appendix C

## FINDING #4

### Attachments:

Point #4— Copy of Contractor's Inventory

Point #7— Copies of Receipts & documentation on repairs to trailer.

Point #10— Copy of check register segment showing distributions & a copy of one of the letters accompanying a distribution

Point #11— Copy of Invoice for attorney's fees

Point #12— Copies of documentation for estate sales

Point #13— Copies of Quarterly Summary 3-30-04 thru 9-8-04

Copy of Fiduciaries LLC filing system

Break Down 12/12/02 10-1-02

# CONSIGNMENT CONTRACT

SELLER'S NAME \_\_\_\_\_ SELLER NO. 13

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PHONE \_\_\_\_\_ DATE CONSIGNED \_\_\_\_\_

SETTLEMENT DATE: \_\_\_\_\_ TERMS: \_\_\_\_\_

QUANTITY	LOT NO.	DESCRIPTION	PRICE EACH	TOTAL PRICE
1				
2				
3		Commission		331.92
4		Advertising		290.43
5		Dump fees for Appliances		4500
6		Dump fees for remainder (No Sale)		25.00
7		Cleaning of items 16hrs @ 7.00 per		
8		2 people (labor) 16x14 <sup>hr</sup>		224.00
9		Hauling + sorting		150.00
10		Postage for shipping		25.00
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

I hereby commission you to sell the items listed above to the highest bidder by public auction. I certify that I am the owner of the above listed goods, merchandise, and/or property and have good title and the right to sell and that all are free from any and all incumbrances. I agree to accept all responsibility for providing merchantable title and for delivery of title to purchaser. I agree to hold harmless the auctioneers against any claims arising because of any breach of the above certification or failure to convey such good and merchantable title.

<b>TOTAL SALES</b>	4149.10 ✓
<b>% COMMISSION</b>	331.92 ✓
<b>OTHER EXPENSES</b>	759.43 ✓
<b>TOTAL EXPENSES DEDUCTED</b>	1091.35 ✓
<b>NET AMOUNT</b>	3058.18

SELLER'S SIGNATURE \_\_\_\_\_  
12/12/02 \_\_\_\_\_  
DATE AUCTIONEER

*John A. Powers*  
AUCTIONEER



# CONSIGNMENT CONTRACT

Page 0  
12-7-02

SELLER'S NAME [REDACTED] SELLER NO. 13

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PHONE \_\_\_\_\_ DATE CONSIGNED \_\_\_\_\_

SETTLEMENT DATE: \_\_\_\_\_ TERMS: \_\_\_\_\_

#	QUANTITY	LOT NO.	DESCRIPTION	PRICE EACH	TOTAL PRICE
1	Blanket		50.00 Plates		4.00
2	Stools		1.00 Lamp		2.00
3	Wahlberg Mischg		8.00 Misc. <del>Sticks</del> <sup>Sticks</sup> Kille		2.00
4	Oil Filter		10.00 Deaf fat Fryer		1.00
5	Knap Pins		1.00 Chicken Jang		6.00
6	Stitch		1.00 Salamader / Plate		1.00
7	Coats		8.00 Radio, Misc		4.00
8	Log roller		5.00 gloves		3.00
9	Suitcases		1.00 Ape		5.00
10	Bedau & Rest		35.00 2 Shovels 2 at 2.00		4.00
11	Tub soap		.25 Baby Powder		8.00
12	Dresser		7.00 Glasses & Lfr		3.00
13	Suitcases		1.00 Bowl		3.00
14	Coats	2 at 45.00	90.00 Spice cans		4.00
15	Sleeping bag		5.00 Plates		9.00
16	Kleener		6.00 Pistol		6.00
17	Toilet paper		1.00 Blank Pistol		5.00
18	Glassie & pane		11.00 Rurses 2 at 13.00		26.00
19	Beetlers		1.00 Blow Gun		6.00
20			342.25		102.00

I hereby commission you to sell the items listed above to the highest bidder by public auction. I certify that I am the owner of the above listed goods, merchandise, and/or property and have good title and the right to sell and that all are free from any and all incumbrances. I agree to accept all responsibility for providing merchantable title and for delivery of title to purchaser. I agree to hold harmless the auctioneers against any claims arising because of any breach of the above certification or failure to convey such good and merchantable title.

SELLER'S SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

AUCTIONEER \_\_\_\_\_

TOTAL SALES	342.25
% COMMISSION	
OTHER EXPENSES	
TOTAL EXPENSES DEDUCTED	
NET AMOUNT	

# CONSIGNMENT CONTRACT

12-7-02

SELLER'S NAME \_\_\_\_\_ SELLER NO. 13

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PHONE \_\_\_\_\_ DATE CONSIGNED \_\_\_\_\_

SETTLEMENT DATE: \_\_\_\_\_ TERMS: \_\_\_\_\_

QUANTITY	LOT NO.	DESCRIPTION	PRICE EACH	TOTAL PRICE
1		4.00 Cedar Box		6.00
2		4.00 Tarps		2.00
3		7.50 Baromet		100.00
4		7.50 Knives 2 @ 100		12.00
5		2.00 Misc. Box/shing hat		1.00
6		1.00 Filtrator/Electric		1.00
7		1.00 saw		1.00
8		1.00 cans/shades		1.00
9		4.00 soap		4.00
10		1.00 knives		9.00
11		1.00 Prag: chatters		4.00
12		2.00 saws/misc.		11.00
13		2.00 steel ladders		4.00
14		4.00 chisels		8.00
15		2.00 gloves		1.00
16		1.00 hammer		2.00
17		17.00 claw chisels		1.00
18		4.00 chisels		25.00
19		6.00 Hammers/Pry Bars		1.00
20		144.50		193.50 ✓

I hereby commission you to sell the items listed above to the highest bidder by public auction. I certify that I am the owner of the above listed goods, merchandise, and/or property and have good title and the right to sell and that all are free from any and all incumbrances. I agree to accept all responsibility for providing merchantable title and for delivery of title to purchaser. I agree to hold harmless the auctioneers against any claims arising because of any breach of the above certification or failure to convey such good and merchantable title.

SELLER'S SIGNATURE \_\_\_\_\_  
 \_\_\_\_\_  
 DATE \_\_\_\_\_ AUCTIONEER \_\_\_\_\_

TOTAL SALES	327.50
% COMMISSION	
OTHER EXPENSES	
TOTAL EXPENSES DEDUCTED	
NET AMOUNT	

# 1 age 8 CONSIGNMENT CONTRACT

12-7-02

SELLER'S NAME \_\_\_\_\_ SELLER NO. 13

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PHONE \_\_\_\_\_ DATE CONSIGNED \_\_\_\_\_

SETTLEMENT DATE: \_\_\_\_\_ TERMS: \_\_\_\_\_

#	QUANTITY	LOT NO	DESCRIPTION	PRICE EACH	TOTAL PRICE
1	Hammer		4.00 Box of Nails		3.00
2	Lawn Broom		1.00 Pan of Pipe		1.00
3	Extension Cord		2.00 Pipe		1.00
4	Bug Killer		5.00 Bricks		1.00
5	Cleaning Supplies		1.00 Sissors 2 @ 1.00		2.00
6	Spoons/Plender		2.00 Roll of Plastic		4.00
7	Coffee Pot		1.00 Misc		1.00
8	Plata		1.00 Mini S. Statula		2.00
9	Plunger - Etc		3.00 Utensils		10.00
10	Lotion		4.00 Salt Pepper		12.00
11	Xmas Candle		5.00 Sifter		11.00
12	Paint		5.00 ice chest box		1.00
13	Hand Diver		1.00 iron/chain/connector		3.00
14	2.00		5.00 baskets		14.00
15	utensils		1.00 Microwave		3.00
16	Locket		5.00 VCR		33.00
17	Hamber		2.50 chain pad		1.00
18	Tronces		2.00 Xmas tree		1.00
19	garments		1.00 cloth/bags		3.00
20			51.50		113.00

I hereby commission you to sell the items listed above to the highest bidder by public auction. I certify that I am the owner of the above listed goods, merchandise, and/or property and have good title and the right to sell and that all are free from any and all incumbrances. I agree to accept all responsibility for providing merchantable title and for delivery of title to purchaser. I agree to hold harmless the auctioneers against any claims arising because of any breach of the above certification or failure to convey such good and merchantable title.

SELLER'S SIGNATURE \_\_\_\_\_  
 \_\_\_\_\_  
 DATE \_\_\_\_\_ AUCTIONEER \_\_\_\_\_

TOTAL SALES	162.50
% COMMISSION	
OTHER EXPENSES	
TOTAL EXPENSES DEDUCTED	
NET AMOUNT	

# Page 7 CONSIGNMENT CONTRACT

12-7-02

SELLER'S NAME [REDACTED] SELLER NO. 13  
 STREET ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
 PHONE \_\_\_\_\_ DATE CONSIGNED \_\_\_\_\_  
 SETTLEMENT DATE: \_\_\_\_\_ TERMS: \_\_\_\_\_

#	QUANTITY	LOT NO.	DESCRIPTION	PRICE EACH	TOTAL PRICE
1			1.00 Cleaned stuff		1.00
2			1.00 Organ		1.00
3			2.00 Knives		1.00
4			2.00 Hand saw		3.00
5			1.00 Whinseed oil		7.00
6			1.00 Whinseed oil		70.00
7			2.00 Knives		4.00
8			1.00 sled		35.00
9			2.00 gloves		6.00
10			1.00 (blank)		10.00
11			2.00 (blank)		10.00
12			1.00 (blank)		7.00
13			1.00 (blank)		5.00
14			5.00 (blank)		1.00
15			1.00 (blank)		10.00
16			1.00 (blank)		1.00
17			1.10 (blank)		2.00
18			3.00 (blank)		5.00
19			1.00 (blank)		1.00
20			27.00		123.00

I hereby commission you to sell the items listed above to the highest bidder by public auction. I certify that I am the owner of the above listed goods, merchandise, and/or property and have good title and the right to sell and that all are free from any and all incumbrances. I agree to accept all responsibility for providing merchantable title and for delivery of title to purchaser. I agree to hold harmless the auctioneers against any claims arising because of any breach of the above certification or failure to convey such good and merchantable title.

SELLER'S SIGNATURE \_\_\_\_\_  
 \_\_\_\_\_  
 DATE \_\_\_\_\_ AUCTIONEER \_\_\_\_\_

TOTAL SALES	217.00 ✓
% COMMISSION	
OTHER EXPENSES	
TOTAL EXPENSES DEDUCTED	
NET AMOUNT	

# 1 page 11 CONSIGNMENT CONTRACT

12-7-02

SELLER'S NAME [REDACTED] SELLER NO. 13

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PHONE \_\_\_\_\_ DATE CONSIGNED \_\_\_\_\_

SETTLEMENT DATE: \_\_\_\_\_ TERMS: \_\_\_\_\_

#	QUANTITY	LOT NO.	DESCRIPTION	PRICE EACH	TOTAL PRICE
1	records		10.00 Blankets		1.00
2	Black Socks		1.00 Baby Stuff		20.00
3	records		1.00 Glass		6.00
4	Loaves		3.00 Milk Tote		1.00
5	WHS screwdriver		1.00 Presser		25.00
6	Eye Washer		1.00 Gans		7.00
7	Eye glasses		1.00 Table		120.00
8	Mariachi		3.00 section beam		2.00
9	lighter		5.00 Rufflet		275.00
10	shoes		4.00 Hats		7.00
11	Glass		2.00 chair		10.00
12	Platen dish		2.00 Alarm clock		4.00
13	Dish		1.00 Dresser		50.00
14	Blanket		1.00 Lamp		2.00
15	Knives 2 at 500		15.00 Premium Axes		8.00
16	Knives 2 at 100		2.00 Hammer/Chisels		8.00
17	Blanket		30.00 Lamp		1.00
18	Blanket		10.00 Water Iron		1.00
19	Blanket		7.00 Basket, lamp iron		1.00
20			10.00 ✓		5.00 ✓

I hereby commission you to sell the items listed above to the highest bidder by public auction. I certify that I am the owner of the above listed goods, merchandise, and/or property and have good title and the right to sell and that all are free from any and all incumbrances. I agree to accept all responsibility for providing merchantable title and for delivery of title to purchaser. I agree to hold harmless the auctioneers against any claims arising because of any breach of the above certification or failure to convey such good and merchantable title.

SELLER'S SIGNATURE \_\_\_\_\_  
 DATE \_\_\_\_\_ AUCTIONEER \_\_\_\_\_

TOTAL SALES	659.00 ✓
% COMMISSION	
OTHER EXPENSES	
TOTAL EXPENSES DEDUCTED	
NET AMOUNT	

# CONSIGNMENT CONTRACT Page 11

SELLER'S NAME [REDACTED] SELLER NO. \_\_\_\_\_  
 STREET ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
 PHONE \_\_\_\_\_ DATE CONSIGNED \_\_\_\_\_  
 SETTLEMENT DATE: \_\_\_\_\_ TERMS: \_\_\_\_\_

QUANTITY	LOT NO.	DESCRIPTION	PRICE EACH	TOTAL PRICE
1		Rose dishes	85.00	
2		Shoe oil	2.00	
3		ash tray	20.00	
4		moccasins	130.00	
5		moccasins	90.00	
6		moccasins	90.00	
7		Arrowheads + Axe	75.00	
8		Coats	5.00	
9		Cast iron	5.00	
10		Pots	3.00	
11		Cast iron	2.50	
12		sewing machine	35.00	
13				
14				
15				
16				
17				
18				
19				
20			482.50 ✓	

I hereby commission you to sell the items listed above to the highest bidder by public auction. I certify that I am the owner of the above listed goods, merchandise, and/or property and have good title and the right to sell and that all are free from any and all incumbrances. I agree to accept all responsibility for providing merchantable title and for delivery of title to purchaser. I agree to hold harmless the auctioneers against any claims arising because of any breach of the above certification or failure to convey such good and merchantable title.

SELLER'S SIGNATURE \_\_\_\_\_  
 \_\_\_\_\_  
 DATE \_\_\_\_\_ AUCTIONEER \_\_\_\_\_

TOTAL SALES	482.50
% COMMISSION	
OTHER EXPENSES	
TOTAL EXPENSES DEDUCTED	
NET AMOUNT	

8980

PAID BY DEPOSIT/OT 9/11/2023

6444444444444444  
0808 2539  
AZ 8396 2106444444444444  
3-18-03

PAID TO THE ORDER OF Scott Swanson \$750.00

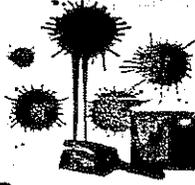
MEMBER OF THE Scott Swanson DOLLARS & CENTS

PRINTED ONS

MEMBER OF THE Scott Swanson

**esham Painting 649-5458**

Interior & Exterior Painting  
Deck Staining  
Carpentry  
Dry Wall & Repairs  
Excellent References

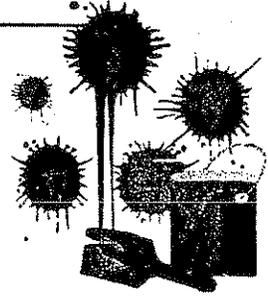


**ROOF REPAIRS**

**Professional work..... not promises! ”**

# Gresham Painting

615 E. Date Street, Suite A, Cottonwood, AZ 86326  
(928) 649-5458



[REDACTED]  
504 E. Cottonwood Place  
Cottonwood, AZ 86326

Home 634-7147

## DINING ROOM CEILING

- Remove old ceiling panels and staples from roof rafters
- Remove trim around ceiling
- Apply new 4x10 ceiling panels
- Re-install ceiling trim
- Haul away old ceiling
- Labor and materials included in price

Please make checks payable to: Gary Gresham

Total \$ 750.00

Any alteration or deviation from the above specifications involving extra costs or labor will become an extra charge over and above the estimate/contract.

Thank you.

A handwritten signature in black ink, appearing to read "Gary Gresham".

Gary Gresham / Gresham Painting

Paid in Full 3/18/03  
A handwritten signature in black ink, likely the customer's, with two checkmarks to the right.

The above prices and explanations are acceptable. You are authorized to do the work. I will pay you \$750.00 upon completion of the work.

Customer

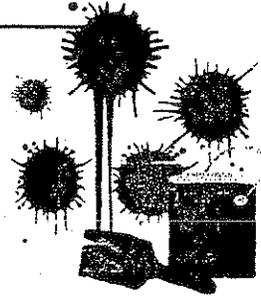
[REDACTED]

Date

\_\_\_\_\_

# Gresham Painting

615 E. Date Street, Suite A, Cottonwood, AZ 86326  
(928) 649-5458



Name [REDACTED]  
Address 504 E. Cottonwood Place  
City Cottonwood State AZ Zip \_\_\_\_\_  
Phone \_\_\_\_\_ Work \_\_\_\_\_  
Job Site Same

WORK TO BE PERFORMED-

DATE March 1

Remove carpet and padding in dining room.  
Replaced 3 sections of flooring (D.R.)  
Put padding and carpet  
labor and materials included

Total \$ 345.00

Any alteration or deviation from the above specifications involving extra costs or labor will become an extra charge over and above the estimate/contract. Thank you.

A handwritten signature in black ink, appearing to read "Gary Gresham". The signature is stylized and cursive.

Gary Gresham / Gresham Painting

Date 3/1/03

The above prices and specifications are acceptable. You are authorized to do the work.

Customer \_\_\_\_\_

Date \_\_\_\_\_

CUSTOMER/DELIVERY COPY

WENS IN COTTONWOOD  
HWY 89B

WOOD, AZ 86326-0128

(928) 634-2281

# LUMBERMENS



A Lanoga Company

\*\*\*\*\*  
\* CASH DISCOUNT \*  
\*\*\*\*\*

INVOICE # 699486  
3/15/2003  
DATE: 10:24 AM

PAGE: 1

ACCOUNT: 34-00000013-000  
CASH ACCOUNT

GARY GRESHAM  
FUDICIARTES, LLC

SEE REVERSE

34 SHIPPING STORE SALES PERSON 3123 TIMOTHY L 32258-00  
ER TERMS CASH



QTY	U/M	ITEM	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	EA	SP0312301440010	RUFF STUFF 4X10 VYNL FC GYP	35.00	140.00 T
4	EA	SP0312301440020	WHITE BATTEN 10' FOR RUFF ST	5.00	20.00 T
2	EA	2029088	41807 1-5/8 WHITE P NAIL	1.506	3.17 T
2	EA	162229	25082 10.10Z BEATS THE NAIL AD	.99	1.98 T

*pd ok # 1021*

LUMBERMENS BUILDING CENTERS  
3/15/03 SALE: \$179.19  
SR-3123 PR-0034 12-389-13103  
10 ORDER # 0034-00032258-00 179.19

DATE DELIVERED	#	NET SALE	TAXABLE SALE	TAX %	TAX	TOTAL
		165.15	165.15	8.50	14.04	179.19

SEE REVERSE FOR TERMS OF SALES

3/15/03 10:27 AM SR#3123 12-389-13103  
1329 E HWY 89B COTTONWOOD AZ 8634-2281  
THANK YOU  
RETAIN THIS RECEIPT

LUMBERMENS  
10 SALES ORDER # 0034-00032258-00  
QTY 1 SUB TOTAL 179.19 N  
AMOUNT DUE 179.19  
CHECK 179.19

CUSTOMER/DELIVERY COPY

# LUMBERMENS



12895 IN COTTONWOOD

HWY 89A

1000, AZ

86326-0128

(928)634-2281

\*\*\*\*\*

INVOICE# 699673

\* CASH DISCOUNT \*

DATE: 3/17/2003

PAGE: 1

ACCOUNT: 34-00000013-000

\*\*\*\*\*

8:36 AM

CASH ACCOUNT

GRISHAM PAINTING



34 SHIPPING STORE 34 SALES PERSON 3420 RON J.

32495-00

TERMS: CASH



QUANTITY SHIPPED	UOM	ITEM	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
5	56 LP	MWSFBS34	128SP 1/2X3/4 BASE SHOE	56LF .275	15.40

LUMBERMENS RETURN CENTER  
 3/17/03 8:42:11 AM  
 1000 HWY 89A  
 COTTONWOOD AZ 86326-0128

*Thank You*

by: 3/17/2003

SIGNATURE	DATE DELIVERED #	NET SALE	TAXABLE SALE	TAX %	TAX	TOTAL
	DELIVERED BY	15.40	15.40	8.50	1.31	16.71

SEE REVERSE FOR TERMS OF SALES

## LUMBERMENS

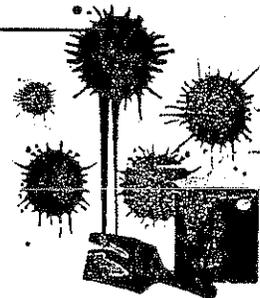
10 SALES ORDER # 0034-00032495-00  
 QTY 1 16.71 16.71 N  
 SUB TOTAL → \$16.71

AMOUNT DUE → \$16.71  
 BANK CARD 16.71

3/17/03 8:37 AM SR#3420 12-388-54805  
 1329 E HWY 89A COTTONWOOD AZ 8634-2281  
 THANK YOU

# Gresham Painting

615 E. Date Street, Suite A, Cottonwood, AZ 86326  
(928) 649-5458



c/o Fiduciaries, LLC  
Alicia Gallegos  
723 Cove Parkway, Suite B  
Cottonwood, AZ 86326

Office 649-9994 Cell 300-8021

Customer:

Mr. [REDACTED]  
504 E. Cottonwood Place  
Cottonwood, AZ 86326  
634-7147

## DINING ROOM FLOOR REPAIRS

- Pulled up carpet and padding in the dining room area
- Cut out three sections of bad, broken and dangerous sub-flooring
- Removed bad flooring underlayment
- Replaced bad flooring with 3/4" underlayment (3 sections)
- Re-installed padding and carpet in the dining room area
- Labor and materials included

Total \$ 345.00

This job was done immediately, on the weekend of March 1, 2003, due to the serious and possibly dangerous condition of the flooring to Mr. Buruc and others.

Mr. [REDACTED] has paid us in full.

Thank you.

Gary Gresham / Gresham Painting

# LUMBERMENS

MEMBERS IN COTTONWOOD

HWY 89A

WOOD, AZ

86326-0128

(928)634-2281

INVOICE #

896384

ACCOUNT

34-00000012-000

DATE

3/01/2003

11:10 AM

CASH RETAIL

\$13.00

SHIPPING STORE

SALES PERSON

3425 RUSS D



1	1 EA	1/4" X 8" PARTICLEBOARD	11.25	11.25 T
1	1 LB	*6D GALV BOX NAILS	1.11	1.11 T

ESTIMATE POLICY

LUMBERMEN'S BUILDING CENTERS

3/01/03 CASH 413.31

SR-3425-0034 11.66

10-ORDER-0034-0034619-00 3.41

## Thank You

CUSTOMER SIGNATURE

DATE

DELIVERED

DELIVERED BY

84

12/31

13/11

SEE REVERSE FOR TERMS OF SALES

L U M B E R M E N ' S

10 009855700026 10X100 AM CLEAR PGLY  
QTY 1 EA 13.49 EA 13.49  
20 007905550516 505 5/16" HC STAPLES  
QTY 1 PK 2.69 PK 2.69  
SUB TOTAL -----) \$16.18  
8.5000% TAX TOTAL -----) \$1.38

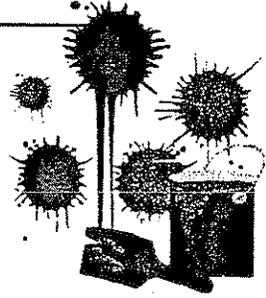
AMOUNT DUE -----) \$17.56  
BANK CARD 17.56

2/26/03 2:36 PM 580329 12-3125-1000  
1305 F HWY 89A COTTWOOD AZ 85745-1101  
THANK YOU

RETAIN THIS RECEIPT

# Gresham Painting

615 E. Date Street, Suite A, Cottonwood, AZ 86326  
(928) 649-5458



March 3, 2003.

c/o Fiduciaries, LLC  
Alicia Gallegos  
723 Cove Parkway, Suite B  
Cottonwood, AZ 86326

Office 649-9994 Cell 300-8021

Customer:

Mr. [REDACTED]  
504 E. Cottonwood Place  
Cottonwood, AZ 86326  
634-7147

## DINING ROOM CEILING

- Removed all furniture from from the dining room area
- Covered and protected all the carpet in this area
- Removed all quarter-round trim from around the perimter of the ceiling (where paneled walls meet ceiling)
- Removed all ceilings panels, and bat and board trim, on this 10x16 ceiling area
- Removed all old staples, nails and screws from ceiling trusses
- Re-stapled and secured all drooping rolled insulation in between ceiling trusses
- Applied thick plastic to cover the 10x16 ceiling area
- Hauled away all ceiling panels and related construction trash

Charges from above \$245.00

Materials \$17.56

Total \$ 262.56

Please pay to the order of **Gary Gresham**.

Thank you.

Gary Gresham / Gresham Painting



FIDUCIARIES, LLC  
Elaine "Muffy" Vallely  
RG-NGA  
CERTIFIED REGISTERED GUARDIAN

P.O. Box 2739  
Cottonwood, AZ 86326  
Ph. 928-649-9994  
Fax 928-649-9995

August 26, 2002

H. Rudy C. Stadelman  
P.O. Box 571  
Cottonwood, AZ 86326

RE: [REDACTED]  
Preliminary Distributions

Enclosed please find two checks in the amount of \$200,000.00 each to St. John Vianney Catholic Church and Sedona Public Library.

As soon as Lynette has the final accounting done, we will issue the final checks which will be approximately \$17,000.00 more to each beneficiary.

Sincerely,

Muffy Vallely

encl

Register: Banking ██████████ - Ckg - BofA

From 07/25/2002 through 12/31/2004

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/25/2002	1893	Elizabeth Bell	Distribution	July	25,000.00	X		437,749.57
08/08/2002	1895		Professional Fees:Fidu...			X		437,749.57
08/14/2002	1897	H. Rudy C. Stadelman	Professional Fees:Lega...	July	870.60	X		436,878.97
08/26/2002	1898	St. John Vionney	Distribution	August	200,000.00	X		236,878.97
08/26/2002	1899	Sedona Public Library	Distribution	August	200,000.00	X		36,878.97
09/12/2002	1900	Rudy Stadelman	Professional Fees:Lega...	August	173.24	X		36,705.73
09/16/2002	1201	Fiduciaries, LLC	Professional Fees:Fidu...	June	186.21	X		36,519.52
09/16/2002	1202	Fiduciaries, LLC	-split-	June July	67.50	X		36,452.02
10/02/2002	1203	Fiduciaries, LLC	Professional Fees:Fidu...	July	260.05	X		36,191.97
10/02/2002	1204	Rudy Stadelman	Professional Fees:Lega...		532.39	X		35,659.58
10/08/2002	1205	House-Chilson & As...	Insurance:Bond		260.00	X		35,399.58
10/18/2002		Medicare	Reimbursed Expenses	October		X	67.44	35,467.02
10/18/2002		Medicare	Reimbursed Expenses	October		X	18.51	35,485.53
10/18/2002		Retirement Benefits	Retirement Benefits	October		X	677.84	36,163.37
10/18/2002		Medicare	Reimbursed Expenses	October		X	18.51	36,181.88
10/18/2002		Medicare	Reimbursed Expenses	October		X	14.75	36,196.63
10/18/2002		Medicare	Reimbursed Expenses	October		X	1.95	36,198.58
11/07/2002	1206	Fiduciaries, LLC	-split-	July, Aug, Sept	230.25	X		35,968.33
12/05/2002		Cash	Estate Sale	jewelry sale		X	625.00	36,593.33
12/09/2002	1207	Fiduciaries, LLC	-split-	Sept, Oct	110.00	X		36,483.33
01/07/2003	1208	Fiduciaries, LLC	Professional Fees:Fidu...	Oct	50.00	X		36,433.33
01/17/2003	1209	Fiduciaries, LLC	Professional Fees:Fidu...	Oct	43.75	X		36,389.58
03/06/2003	1210	Fiduciaries, LLC	Professional Fees:Fidu...	Oct,	41.51	X		36,348.07
04/07/2003	1211	Fiduciaries, LLC	-split-	Oct, Nov	53.60	X		36,294.47
04/09/2003		Cash	Estate Sale			X	55.75	36,350.22
05/02/2003	1212	Fiduciaries, LLC	-split-		399.75	X		35,950.47
05/22/2003	1213	Fiduciaries, LLC	Professional Fees:Fidu...	April	17.50	X		35,932.97
06/05/2003	1214	Rudy Stadelman	Professional Fees:Lega...		35.00	X		35,897.97
06/23/2003	1215	Fiduciaries, LLC	Professional Fees:Fidu...	April	9.26	X		35,888.71
07/01/2003	1216	Fiduciaries, LLC	Professional Fees:Fidu...	April	36.08	X		35,852.63
08/07/2003	1217	Fiduciaries, LLC	Professional Fees:Fidu...	April	17.50	X		35,835.13
08/20/2003		Cash	Estate Sale			X	114.10	35,949.23
08/20/2003	1218	Fiduciaries, LLC	Professional Fees:Fidu...	April	87.50	X		35,861.73
09/16/2003	1219	Fiduciaries, LLC	Professional Fees:Fidu...	April	50.00	X		35,811.73
10/01/2003	1220	House-Chilson & As...	Insurance:Bond		260.00	X		35,551.73
12/12/2003			Bank Service Charges	Service Charge	10.00	X		35,541.73
12/17/2003	1222	Fiduciaries, LLC	-split-	April, May, June	80.50	X		35,461.23
04/27/2004	1223	Fiduciaries, LLC	Professional Fees:Fidu...	June, July 03	17.50	X		35,443.73
04/27/2004	1224	Fiduciaries, LLC	-split-	July, August '03	52.50	X		35,391.23
07/15/2004		Cash	Estate Sale			X	2.26	35,393.49

Register: Banking ██████████ - Ckg - BofA

From 07/25/2002 through 12/31/2004

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
08/05/2004	1225	House-Chilson & As...	Insurance:Bond	Invoice No. 3775	260.00	X		35,133.49
08/05/2004	1226	Clerk of Superior Co...	Court Letters	Certified copies	57.00	X		35,076.49
08/10/2004	1227	H. Rudy C. Stadelman	Professional Fees:Lega...	Statement Date...	35.00	X		35,041.49
08/26/2004		Scudder Investment	Banking:18-90043892-...	Close Account		X	6,937.23	41,978.72
09/02/2004	1228	Rudy Stadelman	Professional Fees:Lega...	Statement 8-31...	52.50	X		41,926.22
09/08/2004		Funds Transfer	Charles Schwab One A...	From Ch. Schw...		X	0.16	41,926.38
10/05/2004	1229	Fiduciaries, LLC	-split-	June,July, Aug,...	198.00	X		41,728.38
10/18/2004		Charles Schwab	Charles Schwab One A...	Account closure		X	225.22	41,953.60
11/01/2004		Merrill Lynch	Banking:875-00-0269 -...	Close Account		X	5,644.37	47,597.97
12/01/2004	1230	St. John Vionney	Distribution	Partial Distribu...	20,000.00	X		27,597.97
12/01/2004	1231	Sedona Public Library	Distribution	Partial Distribu...	20,000.00	X		7,597.97
12/03/2004	1232	Fiduciaries, LLC	-split-	Oct.'03, Jan - J...	185.50	X		7,412.47

H. Rudy C. Stadelman, P.C.

PO Box 571

807 Cove Parkway, Suite 102

Cottonwood, AZ 86326

(928) 634-2300

COPY

Invoice submitted to:

Fiduciaries L.L.C.  
807 Cove Parkway, Suite 101  
Cottonwood AZ 86326

For the period ending: August 31, 2002

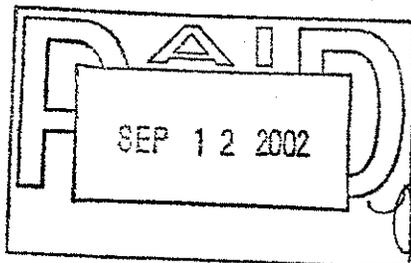
In Reference To: Estate of [REDACTED]

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
8/26/2002 BLM Pro Service Telephone to Claire Ryan - new number unlisted; Letter to Ryan regarding Receipt for jewelry; Faxed copy to client	0.60 50.00/hr	30.00
For professional services rendered	0.60	\$30.00

Additional Charges :

	<u>Qty/Price</u>	
7/26/2002 H Postage Postage - overnight mail to Elizabeth Bill	1 142.27	142.27



check # 1900  
9/12/02

	<u>Qty/Price</u>	<u>Amount</u>
8/26/2002 H Postage	1	0.97
Postage	0.97	
Total costs		<u>\$143.24</u>
Total amount of this bill		<u>\$173.24</u>
Previous balance		\$870.60
8/14/2002 Payment - thank you. Check No. 1897		<u>(\$870.60)</u>
Total payments and adjustments		<u>(\$870.60)</u>
Balance due		<u><u>\$173.24</u></u>

**\*\*\*PAYMENT IS DUE UPON PRESENTMENT. Any amount remaining unpaid thirty (30) days after the billing date is subject to a 1.5% interest charge per month.**

Bank of America  
embracing ingenuity

USA

Customer  
Receipt

All items are credited subject to verification, collection, and conditions of the Rules and Regulations of this Bank and as otherwise provided by law. Payments are accepted when credited to outstanding balances and not upon issuance of this receipt. Transactions received after the Bank's posted cut-off time or Saturday, Sunday, and Bank Holidays, are dated and considered received as of the next business day.

Please retain this receipt until you receive your account statement.

Thank you for banking with Bank of America.

Try Online Banking at [www.bankofamerica.com](http://www.bankofamerica.com)

Team 00138 12/05/2002 15:21  
Entity NAZ CC 0008551 Tr 00004  
Account [REDACTED]  
R/TR 540960137  
Deposit

\$625.00

*Clark*  
*Jewelry*  
*1/16/25*

95-14-2005B 06-2002

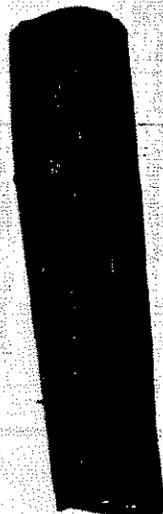
Seed

- ① 15.00
- ② 90.00
- ③ 25.00
- ④ 125.00
- ⑤ 125.00
- ⑥ 65.00
- ⑦ 50.00
- ⑧ 15.00
- ⑨ 50.00
- ⑩ 75.00
- ⑪ 75.00
- ⑫ 40.00

750.00  
 225.00  
 525.00

Common

Costate of



750  
 30  
 720.00

5804.00 - Clients Total  
- 4173.00 - yellow - [REDACTED]  
1631.00  
- 130.00 - Char  
1501.00  
- 114.00 - Tropical  
1387.00  
- 454.00 - White - [REDACTED]  
933.00  
- 95.00 - DK GREEN - [REDACTED]  
838.00  
- 427.50 - LT GREEN - [REDACTED]  
410.50  
- 278.00 - Red - [REDACTED]  
132.50  
- 48.00 - Orange - [REDACTED]  
84.50  
- 83.75 - Blue - [REDACTED]  
75 bal.

Payments in any event shall be made in full and placed in a separate envelope. Payment is subject to a 30-day waiting period which will be required prior to cashing.

08/20/03 1003

Banking EAST MESA  
Center

0002232 00015 3018509

H. HAMBLIN

Remitter (Purchased By)

\*\*114.10\*\*

Pay **ONE HUNDRED FOURTEEN DOLLARS AND 10 CENTS**

To  
The  
Order  
Of

Authorized Signature

Bank of America, N.A.  
Phoenix, AZ

THE ORIGINAL DOCUMENT HAS REFLECTIVE WATERMARK ON THE BACK

Bank of America  
Sustaining Integrity



Customer  
Receipt

All items are credited subject to verification, collection, and conditions of the Rules and Regulations of this Bank and as otherwise provided by law. Payments are accepted when credit is applied to outstanding balances and not upon issuance of this receipt. Transactions received after the Bank's posted cut-off time or Saturday, Sunday, and Bank Holidays, are dated and considered received as of the next business day.

Please retain this receipt until you receive your account statement.

Thank you for banking with Bank of America.  
Try Online Banking at [www.bankofamerica.com](http://www.bankofamerica.com)

TRN 00031 08/20/2003 12:52  
Entity NAZ CC 0068551 TR 00003  
Account  
R/18 54986016/  
Deposited

\$114.10

ITEMS SOLD ON BEHALF OF [REDACTED]

**WHITE JEWELRY BAG**

- # 1 SEED PEARL NECKLACE
- # 2 BLACK AND GOLD RING
- # 3 SILVER CHAIN AND MEDALLION
- # 4 GOLD ST. CHRISTOPHER'S MEDAL
- # 5 MISCELLANEOUS BITS AND PIECES
- # 6 GOLD HEART PENDANT
- # 7 GREEN AND GOLD PLASTIC BRACELET
- # 8 - DID NOT USE THIS NUMBER -
  - PAIR OF GOLD HOOP SCREW ON EARRINGS
  - PAIR OF PEARL COLORED SCREW ON EARRINGS
  - PAIR OF GREEN COLORED SCREW ON EARRINGS
  - PAIR OF GOLD KNOT SCREW ON EARRINGS
  - PAIR OF CORRAL COLORED SCREW ON EARRINGS

<b>TOTAL AMOUNT OF ITEMS SOLD:</b>	<b>\$ 163.00</b>
<b>LESS COMMISSION:</b>	<b>48.90 -</b>
<b>TOTAL ENCLOSED:</b>	<b>\$ 114.10</b>

Bank of America  
embracing integrity



Official Sponsor 2002-2004 U.S. Olympic Team

Customer  
Receipt

Helen Clarke

All items are credited subject to verification, collection, and conditions of the Rules and Regulations of this Bank and as otherwise provided by law. Payments are accepted when credit is applied to outstanding balances and not upon issuance of this receipt. Transactions received after the Bank's posted cut-off time or Saturday, Sunday, and Bank Holidays, are dated and considered received as of the next business day. Please retain this receipt until you receive your account statement.

Thank you for banking with Bank of America.  
Try Online Banking at [www.bankofamerica.com](http://www.bankofamerica.com)

Iran 00059 04/09/2003 12:51  
Entity NAZ -CC 0008531 Tlr 00003  
Account [REDACTED]  
R/IN 540860137  
Deposit



\$55.75

State Sale Proceeds

①

[redacted] - 4,173.00  
 - 1,391.00 - 5¢0's 1/3  
 2,792.00 - *Harriison*

[redacted] 130.00  
 - 0.00 5¢0  
 130.00 ✓

[redacted] 114.00  
 - 38.00 - 5¢0's 1/3  
 76.00 ✓

[redacted] 454.00  
 - 151.00 - 5¢0's 1/3  
 303.00 ✓

[redacted] 95.00  
 - 31.00 - 5¢0's 1/3  
 64.00 ✓

②

[redacted] 427.50  
 - 142.50 = 5¢0's 1/3  
 285.00 ✓

[redacted] 900.00  
 - 510.00 = 5¢0's 1/3  
 390.00 ✓

[redacted] 83.75  
 - 28.00 = 5¢0's 1/3  
 55.75

Robert



JOHN HANCOCK FUNDS  
John Hancock Way, Suite 1000  
Boston, MA 02217-1000

0022744

**QUARTERLY SUMMARY**

March 30, 2004 - September 8, 2004

Page 1 of 1

Investment Professional  
Name SIGNATOR INV  
Dealer 999 SIGNATOR INVESTORS, INC  
Branch SPECIAL ACCOUNTS  
BOSTON MA 02217-0001

**CONTACT INFORMATION**

Web site [www.jhfunds.com](http://www.jhfunds.com)  
EAST-Line (24-hour, automated) 1-800-338-8080  
Customer Service Center 1-800-225-5291  
Monday to Friday, 8:00A.M. to 7:00P.M. Eastern Time

**PORTFOLIO SUMMARY**

	Quarter
BEGINNING VALUE ON 3/30/2004	\$3,954.49
PURCHASES	586.84
REDEMPTIONS	50.00
CHANGE IN PORTFOLIO VALUE	- 564.89
ENDING VALUE ON 9/08/2004	\$3,976.44

**DIVIDENDS & CAPITAL GAINS**

	Quarter	YTD
NON-RETIREMENT ACCOUNTS		
DIVIDENDS AND		
SHORT-TERM CAPITAL GAINS	586.84	\$113.47
LONG-TERM CAPITAL GAINS	50.00	\$0.00
TOTAL	586.84	\$113.47

**ACCOUNT DETAIL**

FUND NAME INVESTMENT GRADE BOND A  
FUND-ACCOUNT NUMBER [REDACTED]

Trade Date	Description	Dollar Amount	Share Price	Shares This Transaction	Total Shares Owned
<b>NON-RETIREMENT ACCOUNTS</b>					
	BEGINNING VALUE ON 3/30/2004	\$3,954.49	\$10.26		385.428
3/30/2004	DIV REINVEST	\$15.23	\$10.26	1.484	386.912
4/29/2004	DIV REINVEST	\$13.70	\$10.01	1.369	388.281
5/27/2004	DIV REINVEST	\$13.11	\$9.95	1.318	389.599
6/29/2004	DIV REINVEST	\$15.80	\$9.86	1.599	391.198
7/29/2004	DIV REINVEST	\$14.19	\$9.92	1.430	392.628
8/30/2004	DIV REINVEST	\$14.81	\$10.08	1.469	394.097
	ENDING VALUE ON 9/08/2004	\$3,976.44	\$10.09		394.097

**INVEST BY MAIL**

[REDACTED]  
09 E GURLEY ST  
RESCOTT AZ 86301-3804

FUND NAME INVESTMENT GRADE BOND A  
FUND-ACCOUNT NUMBER [REDACTED]

Make your check payable to John Hancock Signature Services, Inc. and mail it in the enclosed envelope.

AMOUNT ENCLOSED: \$ \_\_\_\_\_

Please make any address changes on the reverse side, and have all registered owners sign and return this slip.



## **Filing System for Fiduciaries LLC**

### **Accounting and Inventory and Appraisalment**

This file is for copies of two legal documents that are filed with the Court: The Annual Accountings, and the Inventory and Appraisalment. [Note: general inventories do not go here, they go in Property]

### **Banking**

All bank statements and notices go here, separated by account number then in order by date, most recent in front. Voided checks also go here.

### **Bills Paid**

Anything with a check number on it goes here, in order by check number and date, most recent in front. If a bill comes through that does not have a check on it, note the number of the check on it and find the check and attach it.

### **Correspondence**

All letters regarding the client, go here, by date, most recent in front

### **Final Arrangements**

Anything relating to the burial goes here – wills, pre-pay plans, statements of the value of these. If there are statements, they are filed by date, most recent in front.

### **History**

A copy of our opening information, social history, goes here

### **Hospital & Medical**

Any statements about the health care of the client go here. [Note: Medical bills do not go here, they go in bills paid.] Care plan statements, Care Home contracts, these go here.

### **ALTCS File**

In the event that a client is put on Arizona Long Term Care Service (ALTCS), a separate file bearing this label is put in the Hosp & Medical file. The ALTCS application and any correspondence from ALTCS is then filed in this file.

### **Insurances**

Anything related to active insurance [Note: except paid insurance bills which go to bills paid] go here. Copies of all active ID cards go in the Insurance Ready-Reference File.

### **Investments**

Anything related to investments goes here. Usually statements – they go in order by date, most recent in front. Often a client will have investments for which there is a great deal of information. In this case, a separate file is made for that particular investment firm.

### **Legal**

Only actual court documents that are deemed originals go here. All others (copies) go to correspondence.

### **Personal**

Pictures [Note: unless they are of a house or real property], old cards, letters, mementos, etc. go here. Possibly parents death certificates, military papers, anything with personal information that could be useful for the Burial form or for tracking family or friends.

## **Filing System for Fiduciaries LLC**

### **Property**

Anything relating to real property goes here – auto information, deeds, descriptions of property, inventories, etc.

### **Social Security & Pensions**

Social Security explanations of benefits go here as well as any information relating to pensions or other retirement benefits.

### **Taxes**

Tax Statements for the previous year are copied and the copies are filed in the **Tax File for The Accountant**. Originals are filed in the Taxes File.

Items that are for the current year are filed in the current year tax file which is in the Bus. And Compliance Mgr's. Office. Copies of tax preparations, etc. go here.

### **Time Accounts**

All "Time Accounts" go here. [Note: Expenses are filed in bills paid after they have been entered in Timeslips. The pay period should be noted on expenses and/or the date. This allows us to backtrack to the paycheck which paid the expense back to the staff member. Time accounts are kept in large envelopes marked by month and year.

# Appendix D

## Finding #5

Point #6— Copy of Bank Deposit with Certificates that were traded.

Point #7— Copies of bank statement & Inventory & Appraisalment

**SIT TICKET**

2-31-04

checks separately or attach list

POST TO THE ACCOUNT OF:

CHARLES, LLC  
2739  
Road, AZ 86326  
9994

DEPOSITED BY

OR ITEMS RECEIVED FOR DEPOSIT SUBJECT  
OR ITEMS RECEIVED FOR DEPOSIT SUBJECT

89-A  
AZ 86326-4561  
587

**BANK ONE**

Please keep this receipt as record of your transaction. Transactions are subject to the Bank's count, verification and acceptance. Deposits may not be available for immediate withdrawal.

Customer Receipt

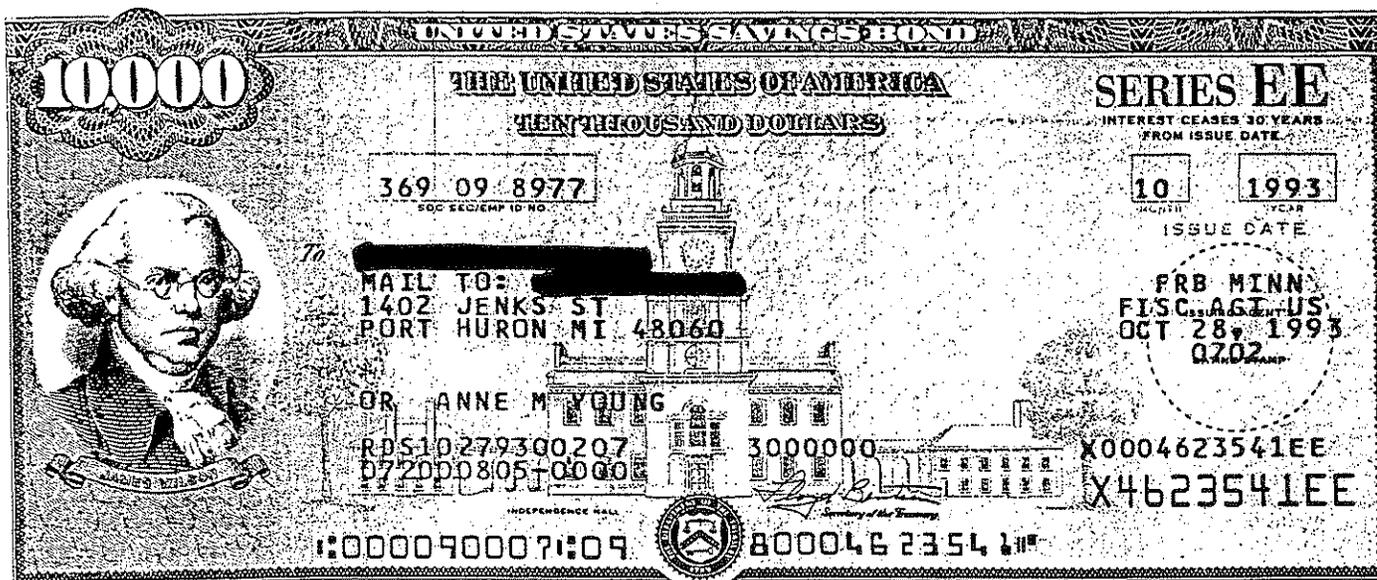
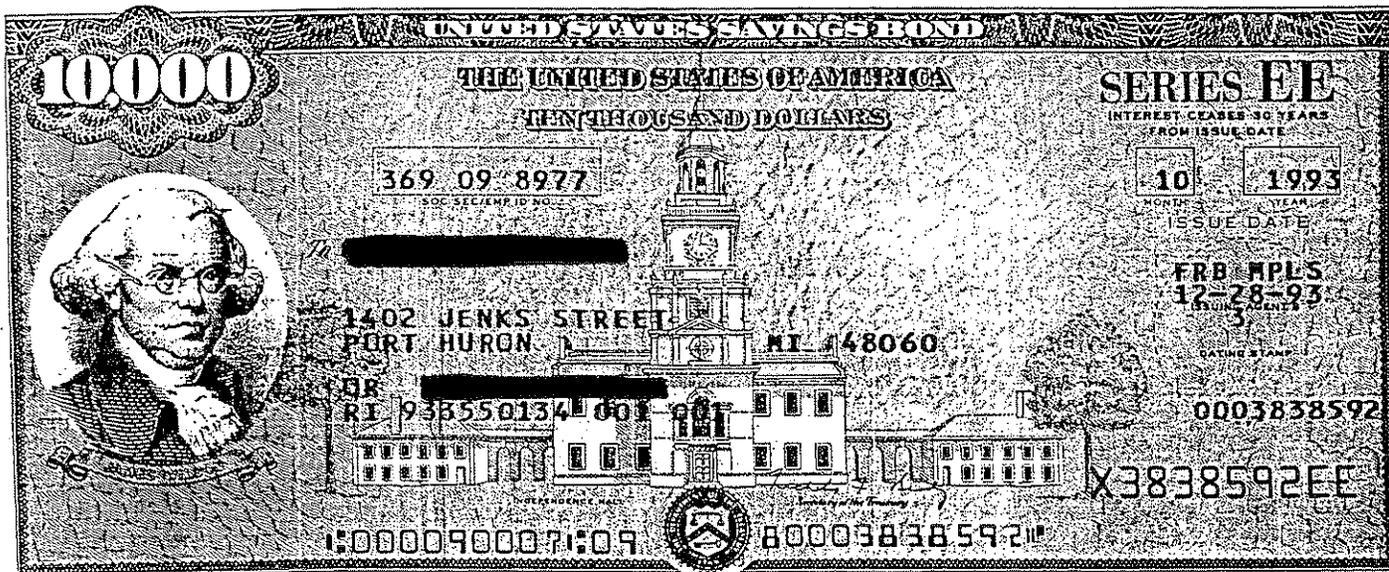
THANK YOU!

0601 00144 05 2179 08/31/2004 16:24  
ACCT# [REDACTED]  
CHECKING DEPOSIT \$40,640.00

08/31/2004

TOTAL ITEMS **5** \$ **40,640.00**

⑆560101025⑆ 646179804⑆



UNITED STATES SAVINGS BOND

0000

THE UNITED STATES OF AMERICA  
TEN THOUSAND DOLLARS

369 09 8977  
SOC SEC/EMP ID NO.

FRB MINN  
FISC. AGT. US  
OCT 28, 1993  
0702

10 1993  
MONTH YEAR  
ISSUE DATE

MAIL TO: [REDACTED]  
1402 JENKS ST  
PORT HURON MI 48060

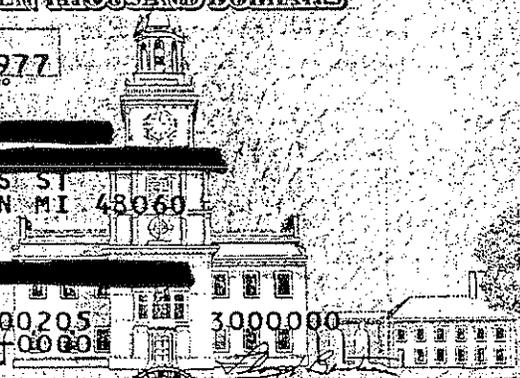
OR [REDACTED]

RD510279300205 3000000  
072000805-0000

X0004623539EE  
X4623539EE

INDEPENDENCE HALL

000090007:09 60004623539

UNITED STATES SAVINGS BOND

10000

THE UNITED STATES OF AMERICA  
TEN THOUSAND DOLLARS

369 09 8977  
SOC SEC/EMP ID NO.

FRB MPLS  
12-28-93  
3

10 1993  
MONTH YEAR  
ISSUE DATE

MAIL TO: [REDACTED]  
1402 JENKS STREET  
PORT HURON MI 48060

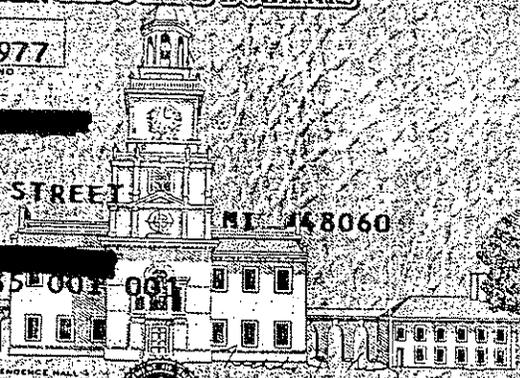
OR [REDACTED]

RI 03550135-001-001

X0003838593  
X3838593EE

INDEPENDENCE HALL

000090007:09 0003838593

UNITED STATES SAVINGS BOND

10000

THE UNITED STATES OF AMERICA  
TEN THOUSAND DOLLARS

369 09 8977  
SOC SEC/EMP ID NO.

FRB MINN  
FISC. AGT. US  
OCT 28, 1993  
0702

10 1993  
MONTH YEAR  
ISSUE DATE

MAIL TO: [REDACTED]  
1402 JENKS ST  
PORT HURON MI 48060

OR [REDACTED]

RD510279300206 3000000  
072000805-0000

X0004623540EE  
X4623540EE

INDEPENDENCE HALL

000090007:09 70004623540




Savings Bond

Value As Of: 08/2004    Update    Help    **CALCULATOR**

**Bond Info**

Series	Denomination	Serial Number	Issue Date
EE Bonds	\$ 10,000		

Add

**Results**

# Bonds	Total Price	Total Interest	Total Value	YTD Interest
5	\$25,000.00	\$15,640.00	\$40,640.00	\$500.00

Serial Number	Issue Date	Series	Denom	Issue Price	Interest	Value	Interest Rate	Next Accrual	Final Maturity	Note
X3838592EE	10/1993	EE	\$10,000	\$5,000.00	\$3,128.00	\$8,128.00	2.49%	10/2004	10/2023	Del
X4623541EE	10/1993	EE	10,000	5,000.00	3,128.00	8,128.00	2.49%	10/2004	10/2023	Del
X4623539EE	10/1993	EE	10,000	5,000.00	3,128.00	8,128.00	2.49%	10/2004	10/2023	Del
X4623540EE	10/1993	EE	10,000	5,000.00	3,128.00	8,128.00	2.49%	10/2004	10/2023	Del
X3838593EE	10/1993	EE	10,000	5,000.00	3,128.00	8,128.00	2.49%	10/2004	10/2023	Del

**Legend**

Note	Description
NI	Not Issued
NE	Not Eligible for Payment
P5	Includes 3-month interest penalty
ME	Matured (Exchangeable for HH)
MN	Matured (Not Exchangeable for HH)

\$40,640.00

Please rate this service.

(Please print and/or save this page before submitting your survey)

Service	Excellent	Good	Fair	Poor
Savings Bond Calculator				

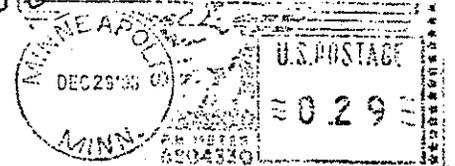
Submit Survey | Reset

DEPT. OF PUBLIC DEBT  
 FEDERAL RESERVE BANK OF MINNEAPOLIS  
 NATIONAL AGENT OF THE UNITED STATES  
 MINNEAPOLIS, MINNESOTA 55480

OFFICIAL BUSINESS  
 PENALTY FOR PRIVATE USE, \$300

CONTAINS U.S.  
 SAVINGS BONDS

U.S. BONDS



04 1993355 0134 001

1402 JENKS ST

PORT HURON

MI 48060

*The Bureau*





Bank One, NA  
 Arizona Market  
 P.O. Box 92102  
 Bedford, TX 76095-2102

Rec'd. 4-14-03

*Lee*  
*PRE FIDS*

1 15 16 25438



504 E COTTONWOOD PL  
 COTTONWOOD AZ 86326-4305

Acct # [REDACTED]  
 Jan 25 through Feb 25, 2003  
 Page 1 of 3

To Contact Bank One

By Phone: 1-877-226-5663  
 Para Espanol: 1-888-226-5663  
 Hearing Impaired: 1-888-663-4833  
 Internet: www.BankOne.com

*(P) 4-14-03*  
*Lee*

GET A FREE SONY MUSIC CD  
 WHEN YOU OPEN A SAVINGS ACCOUNT WITH \$1,000 OR MORE.  
 PLUS GET UP TO \$200 IN SONY CD'S AND GEAR WHEN YOU OPEN  
 OTHER QUALIFYING ACCOUNTS.  
 VISIT YOUR BANK ONE BEFORE 3-22-03 TO LEARN MORE.

### Summary of Account Balances

All summary balances shown are as of February 25, 2003 unless otherwise stated. For details of your IRAs, credit accounts or securities accounts, you will receive separate statements.

Checking and Savings	Interest paid this year	Balance as of Feb 25
Preferred One [REDACTED]	\$0.17	\$1,138.03
Bank One High Balance Savings [REDACTED]	104.86	58,169.36
	\$105.03	\$59,307.39

### PREFERRED ONE

Account number [REDACTED]

	Amount
Interest earned this statement period	\$0.11
Annual Percentage Yield Earned this statement period	0.15%
Interest paid this year	\$0.17
Beginning balance	\$306.46
Checks paid	- 570.60
Other withdrawals	- 191.94
Deposits	+ 1,594.11
Balance as of Feb 25	\$1,138.03

continues

Exhibit "A"

**Amended Inventory and Appraisement**

PB - PB820030025 Bond Amount: \$130,000.00

Dates of Appointment - Temp: 2-24-03 Perm: 3-24-03

**BEGINNING BALANCES:**

**Real Property**

Property: 504 E Cottonwood Pl, Cottonwood, AZ \$26,332.00

Parcel ID 406 06 134 -- Lot 22 PARADISE VISTA PLAT TWO,  
according to the plat of record in the office of the Yavapai  
County Recorder in Book 15 of Maps, Pg. 100.

Mobile Home: Pending appraisal / Market Comparison \$3,500.00

**Total Real Property** \$29,832.00

**Personal Property**

**US Treasury Bonds** \$40,640.00

5 Bonds, equaling \$10,000 each at maturity

**Household furniture, etc. (Estimate)** \$500.00

Furniture has little or no value.

**Bank One Checking #** \$1,138.03

**Bank One Regular Savings #** \$58,169.36

**Standard Federal Bank - Account:** \$2,414.89

Burial Account

**Total Personal Property** \$102,862.28

**Total Real and Personal Property** **\$132,694.28**

# Appendix E

## Finding # 8

Point # 1 --- Copy of Investigation Paperwork  
Time accounts for March 2004  
Copy of check and deposit slip

FIDUCIARIES, LLC  
PO Box 2739  
COTTONWOOD, AZ 86326  
928-649-9994

STOCKMENS BANK  
704 MAIN STREET  
COTTONWOOD, AZ 86326  
91-504/1221

3/15/2006

\$ \*\*615.41

TO THE  
ER OF

Six Hundred Fifteen and 41/100

DOLLARS

By Fiduciaries LLC  
PO Box 2739  
Cottonwood, Arizona 86326

*Synette Esser*

IO: Refund

⑈002687⑈ ⑆122105045⑆ 1701009936⑈

DEPOSIT TICKET

Date: 3/15/06  
Please endorse & list checks separately or attach list  
OR DEPOSIT TO THE ACCOUNT OF:

FIDUCIARIES, LLC  
PO Box 2739  
Cottonwood, AZ 86326  
928-649-9994

DEPOSITED BY

CHECKS & OTHER ITEMS RECEIVED FOR DEPOSIT SUBJECT  
CHECKS & OTHER ITEMS RECEIVED FOR DEPOSIT SUBJECT

Bank One  
1540 Hwy 89-A  
Cottonwood, AZ 86326-4561  
520-834-5567

CURRENCY	DOLLARS	CENTS
TOTAL CASH		
CHECKS		
1 # 2687	615	41
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
SUBTOTAL	615	41
LESS CASH RECEIVED		
TOTAL DEPOSIT RE-ENTER HERE	615	41

TOTAL ITEMS 1

\$ 615.41

Open a Bank One Home Equity Line  
Consolidate your debt,  
Remodel your home, Pay for college  
Call 1.800.800.LOAN  
Get answers before you hang up

My Transaction Summary

\*\*\*\*\*

Transaction #71  
Account Number Ending In: [REDACTED]  
Checking Deposit \$615.41

Further review may result in delayed availability of this deposit

JPMorgan Chase Bank, N.A.  
Cottonwood, Branch 00144  
1-877-226-5663  
Member FDIC, Equal Housing Lender  
Please keep your receipt  
03/15/2006 09:24

Business Date 03/15/2006  
Session #35

Thank you - Anna  
Cashbox #12





# FIDUCIARIES, LLC Time Account

March, 2004

		HOURS			EXPENSES		Description of Services
Day	Initials	Fid	Offics / Visits / HD Clean	Shopping / Labor	Mileage	Fid Paid	
1	fid					0.00	Phone Charges.
1	ms			2.50	8		Showered [redacted] did a load of clothes. Cleaned the kitty litter box. Finished cleaning the house. Took Joe to Hobo [redacted] and he had soup and coffee.
1	ms			2.00	5		Shower and same schedule for [redacted]. I think that [redacted] has accepted that Theresa is at the way side now and let bye gones be bye gones.
2	ap		0.75				Several calls to Medicare and Lifeline regarding claims for [redacted] Re call system.
2	ms			2.00			Showered [redacted] washed a load of clothes. Boiled some eggs for lunch, took out the trash and went to Safeway for coffee and a roll.
2	lee	0.30					Funds Transfer Bank One.
2	sb		0.75				Paid bills and filling
3	ms			3.50	8		Showered [redacted] Cleaned the house and took care of the cat stuff. Took [redacted] to Denny's for his lunch.
4	ms			3.00	10		Shower and care, cleaned the house, vacuumed the window sills they were very dirty. Went to Safeway for groceries.
5	ms			2.00	9		Showered [redacted] washed a load of clothes, cleaned the kitchen and the bathroom, mopped the floor and then took Joe to Dairy Queen.
6	sb		4.00				Telephone call to Basha's and spoke to the Manager. Mark was very willing to help me out and I arranged to see him. Went right over to Basha's and he printed me out detail reports on different checks and dates for [redacted] account. Apparently [redacted] had not been receiving his cash back from his grocery checks. Went back to office and researched the checks written at the grocery store. Called [redacted] and went to his house to get his checkbook to match it with the detail reports. [redacted] was really concerned about a check that Theresa had asked him for. Theresa had told him that she needed a check for a deposit on the carpet cleaners. Theresa told him it was 50.00 for the deposit on the carpet company. [redacted] gave her a blank signed check. Several days after he had given her this check he had asked her about it, she told him that she had given it to Lynette at the office. Theresa did no such thing. The check was later cashed at Basha's for 150.00 and the purchase on that check was for 8.11.
6	sb		cont.				It appears that Theresa had been going to the grocery store alone with signed checks from [redacted] he then would write the amount in his check register that he thought she was cashing. Then the check would clear from the bank and it would not match the register for [redacted] I started to research this and found alot of checks that were for alot more than he ever spent on groceries. [redacted] only cashed checks for 50.00 or 100.00 increments. I found that there were 2 or more checks that Theresa had written for 250.00. Only purchasing a small amount just to keep the cash change. I asked [redacted] if he did get all of his change from Theresa going to the grocery store and he told me no that she just brought back the groceries. Theresa also never showed up the whole time I was with [redacted] she had been there and started a supper in the crock pot and told him that she would return and never showed up that day. I am continuing to research this for [redacted]. It seems that he should have gotten alot of change from his checks for a months worth of groceries, but never did recieve any.



# FIDUCIARIES, LLC Time Account

March, 2004

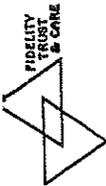
Day	Initials	HOURS			EXPENSES		Description of Services
		Fid	Office / Visits / HD Clean	Shopping / Labor	Mileage	Fid Paid	
6	ms			3.50			Showered [redacted] and cleaned the house. Took [redacted] to the Casino and then to Arby's.
7	ms			3.00	8		Cleaned up [redacted] and the house, the kitties are doing their thing behind the television. I cleaned that up. Made his lunch.
8	ap		0.25				Explanation of Benefits.
8	ms			2.50	9		Shower [redacted] and changed the sheets on the bed. Cleaned the house. Stopped at the VA to set up an appt, then went to Safeway for coffee and donuts and groceries.
9	sb		1.00				Telephone call to Country Cottage where Theresa worked and told us she quit. Talked to Barbara her former employer. Barbara told me that she thinks that Theresa Medina has no business taking care of elderly people in any manner, that she is a pathological liar. Barbara also told me that she fired Theresa.
9	ms			0.50	7		Stop in and check on [redacted] Hauled out his trash and gave him a shower and made his bed.
10	sb		1.00				Still researching checking for [redacted] Called the bank to have them fax to me checks that have cleared. Also called Safeway where there were also checks written. Talked to the manager and he said that he would help but I had to send our legal papers to show him who I was. I faxed those papers, he hasn't returned my call.
10	ms			3.00	12		Shower [redacted] washed a load of clothes for him. Cleaned the house and then went to Denny's to eat.
12	sb		2.00				Reconcile account for Joe and called him not to write checks on his account until I have this straightened this out. I told Marge to come into the office and pick up a check if he needs groceries.
12	ms			3.00	10		Shower [redacted] mopped the floor, cleaned the house and went to Arby's.
13	ms			4.00	42		Casino trip for [redacted] then to Arby's and then back home to clean the house.
14	ms			3.00	10		Showered Joe, load of clothes washed. Cleaned the house and then took him to a picnic. He would like to do that once a month.
15	rnc		0.50				Update from Marge on [redacted] He needs to be referred to a Physicain for examination, a Urologist.
15	ms			3.00	8		Showered [redacted] and then moved the refrigerator, the neighbors cat fell behind it. Cleaned the house. Went to Safeway for groceries.
16	ms			1.50	11		Showered [redacted] and fed the kittens. Cleaned the house. Took Joe to Safeway for eggs and kitty food and to McDonald's for lunch.
17	ms			2.00	9		Showered [redacted] and washed a load of clothes. Boiled some eggs for lunch and did the dishes. Took [redacted] to McDonald's for coffee and a muffin.



# FIDUCIARIES, LLC Time Account

March, 2004

Day	Initials	Fid	HOURS		EXPENSES		Description of Services
			Office / Visits / HD Clean	Shopping / Labor	Mileage	Fid Paid	
17	rnc		0.50				Print checks.
17	ms		2.00		8		Took [redacted] to the new Doctor, Urology Dr. Byard. Dr. Arnold set up, had urine test, no infection but needs a cat scan on his bladder on while Joe has to put pressure on when he urinates and has a small Hernia on lower left side that is putting back pressure on him when he urinates. Another Doctor appt next Monday at 3:45 for Cat Scan.
17	rnc		0.50				Write and print check to House Chilson and mail.
17	sb		0.50				Paid bills and filling
18	ms			2.00	7		Shower [redacted] cleaned the bathroom and kitchen, washed a small load of clothes. Boiled eggs for [redacted] Mopped floors. Went to Food City for groceries.
19	ms			3.00	16		Shower [redacted] and fixed med box. Cleaned the house and took [redacted] to Denny's for a hot fudge Sunday.
20	ms			3.00	12		Showered [redacted] and did the normal routine. Took Joe to Walmart today and we always have a good time.
21	ms			2.50	10		Shower [redacted] cleaned the house, and vacuumed all the areas. Took [redacted] to McDonald's for breakfast and for a short ride.
22	ms			3.50	16		Cleaned the house and took [redacted] to the Urologist for his test, his bladder checks out ok and the Ultra Sound came out ok. The doctor checked out his penis. Then he put the scope down his penis. No tumors or cysts or any signs of cancer. Doctor increased his medication and that will help his urinating. We are to call back in two weeks to let him know of any changes.
23	ms			1.50	9		Cleaned the house for [redacted] and cleaned him up. We went to McDonalds for his breakfast. I told him that a new Caregiver was being hired for him.
24	ms			1.50	9		Gave [redacted] a hair cut and trimmed his fingernails. Shower and mopped his floors. Cleaned the house. Took [redacted] to Randall's and Safeway for groceries.
25	sb		0.75				Paid bills and filling
26	ms			2.50	8		Showered [redacted] small load of clothes. Cleaned the tv screen and went to McDonalds for lunch and we had a cheeseburger.
27	ms			4.00	47		Shower [redacted] and then cleaned the house. Took [redacted] to the Casino and then to Arby's for a sandwich.
28	ms			2.50	9		Shower for [redacted] small load of clothes washed and dried, vaccume all areas, clean kitty litter, then took [redacted] to McDonald's and then to Safeway for groceries.
29	ms			2.50			Showered [redacted] cleaned the house. Took [redacted] to McDonalds for his cheeseburger and pie.



# FIDUCIARIES, LLC Time Account

March, 2004

		HOURS			EXPENSES		
Day	Initials	Fid	Office / Visits / HD Clean	Shopping / Labor	Mileage	Fid Paid	Description of Services
29	lp		0.50				Call to Marge regarding meds and chucks.
30	ms			1.50	6		Shower cleaned the bathroom and kitchen. Mopped the floors, vacuume all areas, small load of clothes washed and dried, cleaned the kitty litter. Picked up milk at Fry's.
31	lp		0.25				Telephone call to Dr. Arnold to change appointment.
31	ms			3.00	18		Shower for [redacted] and cleaned the kitty litter and cleaned the entire house. Boiled eggs per his request, cleaned the kitchen and bathroom, went shopping to different stores for a new telephone for [redacted] Found one at Radio Shack with big numbers to dial, he was renting one from AT&T and per Sheri's he was paying entirely too much for it and so we got him the new one and sent the other one back.
<b>Totals</b>		0.30	15.25	77.00	341	\$ 92.55	
<b>Amount Due \$</b>		19.50	\$ 533.75	\$ 1,540.00	\$ 122.76	\$ 2,216.01	
		<b>FEE INCOME</b>			<b>EXPENSES</b>		
		<b>\$2,093.25</b>			<b>\$0.00</b>		
		<b>Check #</b>	<b>Date</b>	<b>Amt Paid</b>	<b>Balance</b>		
		1170	4/29/2004	136.32	\$2,079.69		
		1179	4/21/2004	2079.69	\$0.00		

1.04?

checking

# Burkas checking

?	100.00	bal	58.78	Charge	41.22
6070	100.00	bal	40.62	Charge	59.38
6072	50.00	bal	42.04	Charge	7.96
6077	100.00	bal	48.64	Charge	51.36
6078	150.00	bal	8.11	Charge	141.89
6079	100.00	bal	50.35	Charge	49.65
6088	50.00	bal	37.60	Charge	12.40
6087	200.00	Casino trip spent?			
6089	120.14	Eye Care			<del>372.64</del>
6074	150.00	bal	16.69	Charge	133.31
?	100.00	bal	37.74	Charge	62.26
?	100.00	bal	44.02	Charge	55.98

615.41



*Banking*

Page: 1 Document Name: untitled

LIST TRANSACTION HISTORY 17:32:59 BK 02/17 EATRNHST BREAK PG 1  
 BANK 601 BANK ONE ARIZONA OP 02/17 MORE +  
 ACCOUNT NDA [REDACTED] PREFERRED ONE [REDACTED]  
 CURR BAL 113.08 LST STMT 01/26/2004 REFRESHED 02/13/2004  
 PW

ENTER "I" TO INQUIRE ON A TRANSACTION

MM/DD	AMOUNT	Y	CD	T/C	SER NUM	REFERENCE	DESCRIPTION
02/11	113.08	A		999			END OF DAY BAL
02/11	220.14-	A		76	[REDACTED]		CHECK
02/09	233.22	A		999			END OF DAY BAL
02/09	191.94-	A		177			ACH DEBIT
							BANKERS LIFE 357INS PREM [REDACTED] PPD
02/06	425.16	A		999			END OF DAY BAL
02/06	200.00-	A		474			ACH CHECK DEBIT
							CHECK # 6087 Chex Services In ELECCKECK CampAZ
							POP
02/05	625.16	A		999			END OF DAY BAL
02/05	600.00	A		178			PH FUND XFER DEP
							FUNDS TRANS FROM SAV

*Pharmacy?*

*(Casino)*

\*\*\* LAST REQUEST COMPLETED SUCCESSFULLY \*\*\*

COMMAND>

ENTER F1=HELP F2=BREAK F3=EXIT F7=BACKWARD F8=FORWARD F15=EXITAPPL

4400 2090445  
4900 272150

Acct # [REDACTED]  
Dec 23 through Jan 26, 2004  
Page 6 of 7

Bank One check # 8082 dated 12/22/03 for \$100.00 payable to Barbara One Hundred. MICR line: ⑆00000 10000⑆

R008740868780 DEC 24 #6069 \$100.00

Bank One check # 8070 dated 12/21/03 for \$100.00 payable to Barbara 35 One Hundred. MICR line: ⑆00000 10000⑆

R005440130687 DEC 31 #6070 \$100.00

Bank One check # 8071 dated 12/11/03 for \$100.00 payable to Barbara One Hundred. MICR line: ⑆00000 10000⑆

R005440121747 JAN 5 #6071 \$100.00

Bank One check # 8072 dated 1/2/04 for \$50.00 payable to Barbara. MICR line: ⑆00000 5000⑆

R005440382463 JAN 7 #6072 \$50.00

Bank One check # 8073 dated 1/5/04 for \$100.00 payable to Barbara One Hundred. MICR line: ⑆00000 10000⑆

R005240723550 JAN 8 #6073 \$100.00

Bank One check # 8074 dated 1-9-04 for \$150.00 payable to Barbara #37 One hundred fifty. MICR line: ⑆00000 15000⑆

R008740874131 JAN 13 #6074 \$150.00

Bank One check # 8075 dated 1-9-04 for \$253.77 payable to Barbara. MICR line: ⑆00000 25377⑆

R005540342892 JAN 13 #6075 \$253.77

Bank One check # 8077 dated 1-15-04 for \$100.00 payable to Barbara #37 One Hundred. MICR line: ⑆00000 10000⑆

R008740120663 JAN 16 #6077 \$100.00

Bank One check # 8078 dated 1-16-04 for \$150.00 payable to Barbara #37 One hundred Fifty. MICR line: ⑆00000 15000⑆

R005440562616 JAN 21 #6078 \$150.00

Bank One check # 8079 dated 1/20/04 for \$100.00 payable to Barbara 37 One Hundred. MICR line: ⑆00000 10000⑆

R005540781011 JAN 22 #6079 \$100.00

Write  
634-4281  
Cottonwood  
ask for  
Lyle for  
Carpet

Mark  
manager

Need more information about any of these checks? Registered users of Bank One Online® see BOTH front and back of their cleared checks. Bank One Online is a free service. Visit [www.BankOne.com](http://www.BankOne.com) to enroll or log in.











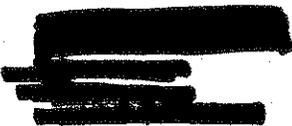






CHECK HERE IF TAX DEDUCTIBLE ITEM

\$ 1428



*Handwritten scribble*

**Arizona** Offices Statewide  
**R. State Savings & Credit Union**  
1405 E. Hwy 89-A  
Cottonwood, AZ 86326

BAL. F.O.R.D.	
THIS PAYMENT	
BALANCE	
OTHER	
BAL. F.O.R.D.	



For added security, the account number no longer appears on this copy.

**1428 NOT NEGOTIABLE**

# GUEST CHECK™

Date	Time	Guest	Server	182291
------	------	-------	--------	--------

APPT-SOUP/SAL-ENTREE-VEG/POT-DESSERT-BEV

<i>Handwritten scribble</i>	
<i>9/2/04</i>	
<i>total</i>	<i>11.61</i>
<i>Handwritten scribble</i>	
<i>634-2651</i>	
	Tax
	Total
Thank You - Please Come Again	



COTTONWOOD, AZ

\$ 1457

1-20-04

*17000  
Sweet + 3/10 C*

*Arizona*  
State Savings & Credit Union  
Your Financial Partner  
www.sscu.org

1405 E. Hwy 89-A  
Cottonwood, AZ 86326

BAL. F.O.R.D.	
THIS PAYMENT	12500 ✓
BALANCE	
OTHER	
BAL. F.O.R.D.	

For added security, the account number no longer appears on this copy.

1457 NOT NEGOTIABLE

COTTONWOOD, AZ

\$ 1467

2-2-04

*18400*

*Arizona*  
State Savings & Credit Union  
Your Financial Partner  
www.sscu.org

1405 E. Hwy 89-A  
Cottonwood, AZ 86326

BAL. F.O.R.D.	
THIS PAYMENT	10850 ✓
BALANCE	
OTHER	
BAL. F.O.R.D.	

For added security, the account number no longer appears on this copy.

1467 NOT NEGOTIABLE

COTTONWOOD, AZ

CHECK HERE IF TAX DEDUCTIBLE ITEM   
\$ 1465

2-1-03

*Randall's  
elven + 13/08 C*

*Arizona*  
State Savings & Credit Union  
Your Financial Partner  
www.sscu.org

1405 E. Hwy 89-A  
Cottonwood, AZ 86326

BAL. F.O.R.D.	
THIS PAYMENT	11250 ✓
BALANCE	
OTHER	
BAL. F.O.R.D.	

For added security, the account number no longer appears on this copy.

1465 NOT NEGOTIABLE

Transaction History

Transaction History

Customer: [REDACTED]

Account: AZ Checking [REDACTED]

Search By: All

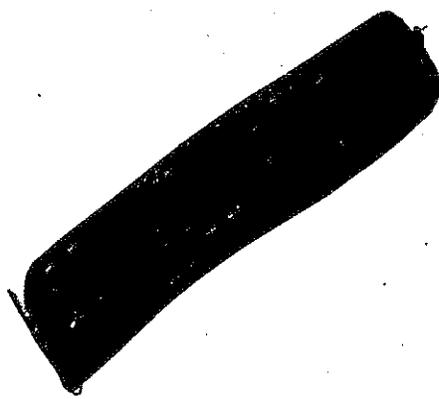
Search

Balance Information

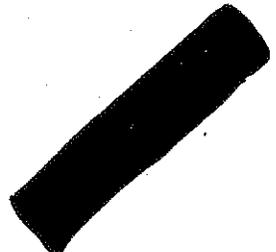
Current Balance	Available Balance
\$425.16	\$233.22

Transactions

Date	Tran Code	Reject Reason	Check/Serial #	Amount	Details
02/06/2004	000001			<del>(\$191.94)</del>	ACH MEMO DEBIT TRA
02/06/2004	000999			\$425.16	END OF DAY BAL
02/06/2004	000474		6087	<del>(\$200.00)</del>	CHECK # 6087 Ch (Casino)
02/05/2004	000999			\$625.16	END OF DAY BAL
02/05/2004	000178			\$600.00	FUNDS TRANS FROM S
02/05/2004	000469		6088	(\$50.00)	CHECK
02/04/2004	000999			\$75.16	END OF DAY BAL
02/04/2004	000076		✓ 6086 ✓	(\$220.00)	CHECK Safeway needs
02/04/2004	000469		✓ 6085	(\$120.00)	CHECK
02/02/2004	000999			\$415.16	END OF DAY BAL
02/02/2004	000076		6083	(\$123.27)	CHECK
02/02/2004	000076		6084	(\$31.09)	CHECK ✓
01/29/2004	000999			\$569.52	END OF DAY BAL
01/29/2004	000176			\$394.00	BAKERY & CONFECTPE
01/28/2004	000999			\$175.52	END OF DAY BAL
01/28/2004	000076		6082	(\$100.00)	CHECK



Denise



Transaction History

Transaction History

Customer: [REDACTED]

Account: AZ Checking [REDACTED]

Search By: All

Search

Balance Information

Current Balance	Available Balance
\$425.16	\$233.22

Transactions

Previous

Date	Tran Code	Reject Reason	Check/Serial #	Amount	Details
01/14/2004	000999			(\$280.44)	END OF DAY BAL
01/14/2004	000379			(\$58.00)	OVERDRAFT FEE
01/13/2004	000999			(\$222.44)	END OF DAY BAL
01/13/2004	000076		6075	(\$253.77)	CHECK Safeway
01/13/2004	000469		6074	(\$150.00)	CHECK Theresa
01/09/2004	000999			\$181.33	END OF DAY BAL
01/09/2004	000177			(\$191.94)	BANKERS LIFE 357INS
01/08/2004	000999			\$373.27	END OF DAY BAL
01/08/2004	000076		6073	(\$100.00)	CHECK ✓
01/07/2004	000999			\$473.27	END OF DAY BAL
01/07/2004	000076		6072	(\$50.00)	CHECK ✓
01/05/2004	000999			\$523.27	END OF DAY BAL
01/05/2004	000076		6071	(\$100.00)	CHECK ✓
12/31/2003	000999			\$623.27	END OF DAY BAL
12/31/2003	000076		6070	(\$100.00)	CHECK
12/30/2003	000999			\$723.27	END OF DAY BAL

Transaction History

Transaction History

Customer: [REDACTED]

Account: AZ Checking [REDACTED]

Search By: All [v]

Search

Balance Information

Current Balance \$425.16

Available Balance \$233.22

Transactions

Previous

Date	Tran Code	Reject Reason	Check/Serial #	Amount	Details
01/26/2004	000999			\$275.52	END OF DAY BAL
01/26/2004	000178			\$600.00	FUNDS TRANS FROM S
01/26/2004	000076		6081	(\$36.07)	CHECK ✓ ok
01/26/2004	000080			\$0.03	INTEREST EARNED
01/23/2004	000999			(\$288.44)	END OF DAY BAL
01/23/2004	000379			(\$29.00)	OVERDRAFT FEE
01/22/2004	000999			(\$259.44)	END OF DAY BAL
01/22/2004	000379			(\$29.00)	OVERDRAFT FEE
01/22/2004	000076		6079	(\$100.00)	CHECK
01/21/2004	000999			(\$130.44)	END OF DAY BAL
01/21/2004	000076		6078	(\$150.00)	CHECK Carpet 50.00?
01/16/2004	000999			\$19.56	END OF DAY BAL
01/16/2004	000469		6077	(\$100.00)	CHECK
01/15/2004	000999			\$119.56	END OF DAY BAL
01/15/2004	000178			\$600.00	FUNDS TRANS FROM S
01/15/2004	000474		6076	(\$200.00)	CHECK # 6076 Ch Casino