




COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
(610) 782-3082 FAX: (610) 820-3335

THOMAS SLONAKER
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Thomas Slonaker, County Controller
DATE: July 11, 2011
RE: Internal Audit of Area Agency on Aging/Adult Services



The controller's office has completed an audit of the Area Agency on Aging/Adult Services (AAA/AS) office trustee accounts for calendar year 2010. Our audit report number 11-35 is attached.

The result of our audit is the AAA/AS office has rectified many issues, still there are procedural issues and other issues that could improve the AAA/AS operations and handling of the representative payee accounts.

Attachment

AUDITS/AGING-ADULT SVCS

COUNTY OF LEHIGH
AREA AGENCY ON AGING/ADULT SERVICES
REPRESENTATIVE PAYEE ACCOUNTS

Internal Audit for Calendar Year 2010

REPORT NO. 11-35

COUNTY OF LEHIGH, PENNSYLVANIA
AREA AGENCY ON AGING/ADULT SERVICES
REPRESENTATIVE PAYEE ACCOUNTS

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COUNTY OF LEHIGH, PENNSYLVANIA
AREA AGENCY ON AGING/ADULT SERVICES
REPRESENTATIVE PAYEE ACCOUNTS

Background

2011 Budget Narrative – Area Agency on Aging/Adult Services

Aging/Adult Services is a consolidated budget. This consolidation enables the office to review all programmatic items and to coordinate availability of comprehensive services to the 18 year old through 60+ population. Services include Assessment, Care Management, Case Planning, Home and Community Based Care, Protective Services and Guardianship. Comprehensive assessment and case planning provide supportive assistance and care in a community setting or each individual. Developing a case plan involves accessing the full spectrum of available community resources, both directly and contractually, to enable the best use of Federal, State and local funding in each care plan and case situation. In addition to the wide variety of other services offered, CHORE Services are available to provide semi-skilled home maintenance, home modification and minor household repair for eligible individuals.

There has been an increasing community demand for Aging/Adult Services due to the increasing local demographics of those 60 years and older. State Waiver programs provided through Aging and Adult services enable individuals who are clinically eligible for nursing home care to continue to reside in their community with supportive services. The office also implements state initiatives at the local level, for example, Enhanced Nursing Home Transition. Aging and Adult Services Administration develops and presents a clear blueprint for providing high quality, individualized and cost effective systems for Lehigh County residents who require supportive services to maintain their personal independence. The Agency is committed to providing supportive services, as well as educating the public concerning available community resources, programs and entitlements through individualized contact as well as the participation in area health fairs and through the sponsorship and coordination of conferences.

Representative Payee Function

Lehigh County Aging/Adult Services (AAA/AS) served as representative payee for 43 active clients in 2010. A representative payee is an organization appointed by the Social Security Administration for someone who cannot manage his or her money. The main responsibility, primarily directed and monitored by county caseworkers, is to assist in the financial matters of the AAA/AS clients. AAA/AS management maintains a detailed, financial recordkeeping system and makes required, periodic reports to the Social Security Administration. As of December 31, 2010, AAA/AS was the representative payee for 32 active clients (balance \$144,218.79) and 61 inactive clients (balance \$170,900.86) with total client funds of \$315,119.65.



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COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

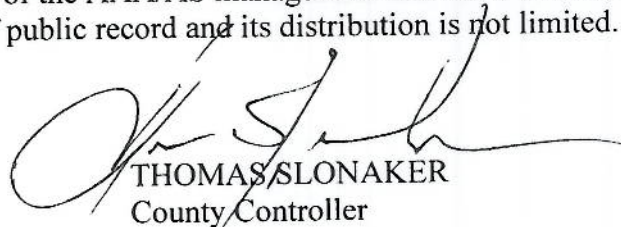
Donna M. Zimmerman, Executive Director
Lehigh County Area Agency on Aging/Adult Services
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101

We have recently completed an internal audit of the financial records of the Representative Payee Accounts at the Lehigh County Area Agency on Aging/Adult Services (AAA/AS), County of Lehigh, Pennsylvania, for calendar year 2010. Our objective was to evaluate the accounting and administrative control over the AAA/AS trustee accounting controls.

We conducted our audit in accordance with the *"International Standards for the Professional Practice of Internal Auditing"*, promulgated by the Institute of Internal Auditors. Our audit included an examination of the accounting records, documentation, discussions with AAA/AS and other county personnel, and such other auditing procedures we considered necessary in the circumstances.

We concluded that AAA/AS has rectified many issues, still there are some procedural issues and other items we believe could improve the effectiveness and efficiency of the AAA/AS operations. A complete description of our recommendations is detailed in the accompanying *"Schedule of Audit Findings and Recommendations"* and *"Schedule of Prior Audit Findings and Recommendations"*.

We wish to thank the AAA/AS executive director and her staff for their cooperation during the audit. This report is intended for the information of the AAA/AS management and other affected county offices. However, this report is a matter of public record and its distribution is not limited.



THOMAS SLONAKER
County Controller

June 29, 2011
Allentown, Pennsylvania

Final Distribution:

Kay L. Achenbach, Fiscal Officer, Human Services
Board of Commissioners
Jan K. Creedon, Director, Human Services
Donald T. Cunningham, Jr., County Executive
Brian L. Kahler, Fiscal Officer, Lehigh County

COUNTY OF LEHIGH, PENNSYLVANIA
AREA AGENCY ON AGING/ADULT SERVICES
REPRESENTATIVE PAYEE ACCOUNTS

Schedule of Audit Findings and Recommendations

1. Dormant Client Accounts

Condition: The management of the AAA/AS has dormant client accounts which total \$170,900.86 with the majority closed longer than 7 years. Many of these accounts are currently able to be escheated to the state as required by the Disposition of Abandoned and Unclaimed Property Act (DAUPA), 72 P.S. Section 1301.1. According to the act, unclaimed property is any financial asset that has become dormant which no contact has been made with the owner after a statutory time period.

Recommendation: If prudent efforts to properly disburse these funds have been exhausted by AAA/AS management, the funds should be transferred to Fiscal Office control. The management of the AAA/AS working with the county Fiscal Officer, should escheat the dormant client accounts according to the state law.

2. Bank Account Interest /Service Charges Not Allocated Properly to Client Accounts

Condition: The management of the AAA/AS has not allocated monthly bank account interest and service charges to dormant client accounts. All interest and service charges were allocated the active clients. The Social Security Administration's (SSA) Guide for Organizational Representative Payees states for collective accounts you should "*prorate interest earned based on each beneficiary's portion of a collective account balance*".

Recommendation: The management of AAA/AS should allocate monthly bank account interest and service charges to all client accounts (active and dormant) beginning with the next monthly interest and service charges.

3. Periodic Verification of Client Income Sources

Condition: Current practices do not require periodic verification of client Social Security/ Supplemental Security Income/pension amounts. Proper monitoring of client financial activity includes annual verification of amounts received to respective award letters/payer confirmations.

Recommendation: AAA/AS fiscal accountant should remind supervisors and caseworkers to verify amounts on an annual basis.

4. Identity Theft Protection/Credit Cards

Condition: AAA/AS management currently does not routinely obtain client credit histories to identify any unknown, newly established credit. Obtaining periodic credit reports will identify any unknown client credit obligations.

Recommendation: We suggest obtaining permission from each client to obtain free annual credit reports on an annual basis.

COUNTY OF LEHIGH, PENNSYLVANIA
AREA AGENCY ON AGING/ADULT SERVICES
REPRESENTATIVE PAYEE ACCOUNTS

Schedule of Prior Audit Findings and Recommendations

1. No Written Procedures for Assessing Clients a Monthly Fee

Condition: The management of the AAA/AS does not have written procedures for assessing clients a \$10 monthly fee for handling their finances. Currently, the monthly fee is assessed on a case-by-case basis.

Recommendation: The management of the AAA/AS should develop written procedures for assessing clients a monthly fee. The procedures should follow the ones already established by the Social Security Administration (SSA) in the "Guide for Organizational Representative Payees". Current SSA guidelines allow the monthly fee for payee services is the lesser of 10% of the combined Social Security and Social Security Supplemental Income or \$33.

Current Status 2010: Aging has developed a written procedure as follows: All clients are charged a \$10.00 monthly unless they are in a personal care boarding home under the state SSI Boarding Home Supplement and/or have less than \$500.00 in savings.

2. Director of AAA/AS Does Not Review Large Dollar Client "Request for Payment"

Condition: The director of the AAA/AS does not review large dollar "Request for Payment" for their representative payee clients. All client requests for payments are prepared by the individual caseworker and approved by a caseworker supervisor and the AAA/AS fiscal staff. Current practices could allow large or non-routine client payments to be made without proper management oversight.

Recommendation: The director of the AAA/AS should approve all representative payee clients' "Request for Payments" that are for large or non-routine expenses. We suggest the director of AAA/AS establish a dollar threshold requiring her signature approval. Using 2006 as a representative sample (3,792 individual payments),

- 16 individual payment requests were \$2,000 or higher;
- 42 individual payment requests were \$1,500 or higher; and
- 53 individual payment requests were \$1,000 or higher.

Also, the director may wish to personally review certain non-routine payments regardless of amount (cash gifts to others and client spending exceeding established thresholds, etc.).

Current Status 2010: From the sample tested of vendor payments \$1,000 or higher it was determined that the vouchers were properly reviewed and signed by the Executive Director.

3. Active and Dormant Client Account Balances Not Reconciled With Control Card

Condition: The management of the AAA/AS does not perform a monthly reconciliation of active and dormant client account balances with the representative payee account control card. On a monthly basis, the staff of the AAA/AS performs reconciliation between the bank statement balance and the representative payee account control card balance. Without reconciling the control card total and the total of the active and dormant account balances, errors and omissions could go undetected by management.

Recommendation: The management of the AAA/AS should request the office of information technology develop a program to reconcile the active and dormant client account balances with the control card balance on a monthly basis.

Current Status 2006: The management of the AAA/AS does not perform this reconciliation. **Adequate internal accounting control requires reconciliation between individual account balances and cash on-hand. We recommend a reconciliation process be put in place immediately.**

Current Status 2010: Each bank reconciliation is reconciled to the control cards.

4. Disbursement Checks Issued

Condition: The management of the AAA/AS occasionally issues disbursement checks to clients or for invoices for services. These checks are not signed or reviewed by the office of fiscal affairs or the controller's office. Several years ago, the disbursement check processing functions were transferred to the office of fiscal affairs.

Recommendation: The management of the AAA/AS should stop issuing disbursement checks for their representative payee clients and have the office of fiscal affairs process all disbursement checks for their representative payee clients.

Current Status 2006: The management of the AAA/AS still issues 30-40 manual disbursement checks per year. As of January, 2007, the office of fiscal affairs and the controller's office approve all manual disbursement checks. **We believe the (manual) AAA/AS representative payee checking account should be closed. The office of fiscal affairs can produce manual checks as quickly as AAA/AS personnel without incurring the incremental administrative cost and risk of maintaining a separate account.**

Current Status 2010: The Fiscal Office issues all checks and no checks are issued by Aging.

5. Representative Payee Clients Not Provided with Activity Statements

Condition: The management of the AAA/AS does not provide its representative payee clients with periodic activity statements. Periodic activity statements provide clients and their relatives an accounting record of receipts and disbursements. Issuing periodic activity statements provide clients with disclosure of account activity and also enables the clients or their representatives an opportunity to monitor their own account.

Recommendation: The management of the AAA/AS should send out statements of activity to all representative payee clients or their relatives on a quarterly basis.

Current Status 2006: The management of the AAA/AS does not issue quarterly activity statements to all representative payee clients or their relatives. Activity statements are only sent out when they are requested by the client or family member. **We believe quarterly statements should be prepared and mailed to responsible clients or family members. In cases where no responsible party is available, the quarterly statements should be independently reviewed by the department of human services fiscal officer.**

Current Status 2010: Statements are sent out on a quarterly basis to the clients.

6. Social Security/Supplemental Social Security Income/Private Pension Amounts Not Verified

Condition: The management of the AAA/AS does not verify the accuracy of the monthly benefits received by their representative payee clients with the respective award letters.

Recommendation: The management of the AAA/AS should compare the client award letter to what is actually received for all representative payee clients

Current Status 2006: The management of the AAA/AS does not compare the award letters to what is actually received for all representative payee clients. **Adequate internal accounting control requires verification of social security/private pension amounts. We recommend a verification process be put in place immediately.**

Current Status 2010: The testing determined that all items sampled were the proper amounts and traced to adequate physical documentation. The management of AAA/AS determined that amounts are not periodically verified by AAA/AS management.

7. No List Maintained For Representative Payee Client Credit Cards

Condition: The management of the AAA/AS does not maintain a list of credit cards and their account numbers for their representative payee clients. A credit card list may facilitate cancellation of lost or stolen credit cards and may be required to terminate the financial matters in the event the individual ceases to be a client.

Recommendation: The management of the AAA/AS should develop a list of representative payee clients that have credit cards and their account numbers.

Current Status 2006: The management of the AAA/AS recommends to all clients to close all credit card accounts immediately. Currently, the management of AAA/AS is aware of only one client who possesses a credit card. **Free credit reports are now available to identify any open accounts. We recommend the AAA/AS management obtain credit reports for all existing and new clients to assure accounts are closed.**

Current Status 2010: The management of the AAA/AS attempted to obtain free credit reports as was recommended but this was not able to be done because the personal information needed would not have been known. Also, they have compiled a list of clients who have credit cards as per the prior recommendation.

8. Active Representative Payee Clients that Do Not Reside in Lehigh County

Condition: The management of the AAA/AS has active representative payee clients that do not legally reside within the boundary limits of Lehigh County. Currently, there are no written procedures on how to transfer the representative payee responsibilities to another county when the active client moves out of Lehigh County.

Recommendation: The management of the AAA/AS should develop written procedures to follow when active representative payee clients move out of Lehigh County. Active representative payee clients who do not reside within Lehigh County should be transferred to the county agency where they now reside.

Current Status 2006: The management of the AAA/AS has active clients that do not reside within the boundary limits of Lehigh County. Also, there are no written procedures on how to transfer clients to another county or to transfer a client to another Lehigh County agency. **We recommend written procedures be developed and representative payee responsibility be transferred to the appropriate county or agency.**

Current Status 2010: Aging only becomes Representative Payee as a last resort which means that there is no family willing or appropriate to act in that capacity and the only way the client leaves aging is either by passing away or a family member becoming rep payee. They try to place the clients in assisted living facilities located in Lehigh County which there are only about two and then there has to be space and accept SSI. Otherwise, they place the clients near where a caseworker lives so the client can be easily seen. As of the end of 2010, there was only one client in an "out-of-county" facility.



COUNTY OF LEHIGH
Aging and Adult Services

Donna M. Zimmerman
Executive Director

TO: Thomas Slonaker, County Controller

FROM: Donna M. Zimmerman, Executive Director *Donna M. Zimmerman*

DATE: June 29, 2011

RE: Response to Internal Audit Findings

Attached please find the Office of Aging and Adult Services written response to the Internal Audit of our representative payee accounts for Calendar Year 2010. The signed representation letter is included.

Also included are some attachments that supplement the written response.

Please contact me at 610-782-3251 should you have any questions or need any further clarification. Thank you for your assistance in this matter.

Attachments: Representative Payee Procedures 06/11
Legal Requisition concerning dormant accounts

Xc: Joel Pattison, Administrative Officer 2

*Government Center
17 South Seventh Street
Allentown, Pennsylvania 18101-2401
Phone: 610-782-3034
Fax: 610-820-2028
Fax: 610-770-6732*

**County of Lehigh, Pennsylvania
Area Agency on Aging/Adult Services
Representative Payee Accounts**

**Response to Audit Findings and Recommendations
June 10, 2011**

Lehigh County Office of Aging and Adult Services appreciates the time personnel from the Controller's Office spent to work with staff from our office during the internal audit. We look forward to collaborating with your office as we work towards resolution of the issues identified.

1. Dormant Accounts:

AAA/AS Management agrees with the audit recommendation that there is a need for a policy and procedure for dormant representative payee accounts. Most dormant accounts are a result of the consumer's death in which there is no will and/or no known next of kin willing or able to probate the estate. According to Orphans' Court dormant accounts of previous guardianship clients should be processed through Orphans' Court. A legal requisition has been prepared to request the assistance of the law department to determine if there is indeed a difference in how dormant representative payee accounts of guardianship consumers and dormant representative payee accounts of non guardianship consumers need to be handled. The hope and expectation is that the law department will develop a clear and concise procedure that permits the agency to resolve these cases in a timely manner so they can be escheated to the state appropriately.

2. Bank Account Interest/Service Charges Not Allocated to Dormant Client Accounts

The bank statement does not reflect interest on the accounts for the year being audited because the bank service charges exceeded the interest. The bank showed only the net bank service charge. Since the net bank service charges were a reduction in the overall bank account, AAA/AS did not believe that the dormant (deceased consumers) accounts were allowed to be reduced by these prorated service charges. This issue will also be addressed in the previously indicated legal requisition to determine the appropriate method of allocation of service charges to dormant accounts. We will prorate the service charges accordingly based on the response to the Legal Requisition. If it is necessary to reduce the dormant accounts by monthly prorated service charges, the AAA/AS Management will need to have the

County's Office of Information Technology change the program on how services fees will be prorated to the consumers.

3. Periodic Verification of Client Income Sources

A written policy has been developed to address a number of issues including this one. Caseworkers have been advised to submit annual award letters as well as letters indicating any changes. The Accountant 1 will maintain a spreadsheet that will be reviewed and updated as needed.

4. Identify Theft Protection/Credit Cards

The Accountant 1 had previous difficulty obtaining credit reports because specific requested information concerning the consumers was not known to the agency. The Accountant 1 is presently testing new free credit reports websites to determine if the information is now more easily accessible.

LEHIGH COUNTY AGING/ADULT SERVICES REPRESENTATIVE PAYEE PROCEDURES

The following procedures have been developed to address issues that have arisen from the Controller's Office audit of our rep payee system.

1. All consumer's invoices and vouchers must be given to Colleen as soon as you receive them in order to make sure there are no late fees charged to the consumer. All consumer bills must be date stamped as they come into the office or when you bring them in from the consumer's home.
2. All consumer's monthly invoices and any of their reoccurring bills must be sent specifically to the AAA/AS address and not to the consumer's address (please specify AAA/AS in the address so it comes directly here and doesn't get lost throughout the Government Center). Please do this ASAP. A copy will be made of any reoccurring monthly invoices with the consumer's address and given to you to contact the company to request the address change. If you are unable to have the address changed, see if your consumer can change it to the county address. If you can't have this done, please inform Joel or Colleen.
3. All documentation for SSA, SSI, and pension income amounts need to be on file for all rep-payee consumers. Please make sure Colleen gets a copy of any changes in income from Social Security or the client's former employer for the pension amount for the AAA/AS fiscal unit's records. If you receive a letter from Social Security stating there is no change in income, please give a copy to Colleen as well. We must verify your consumer's monthly income.
4. Give Colleen a copy of the Rent Rebate Form for any of your consumers that will receive a rent rebate check here at our office, so we may verify that amount as well. If client is to receive the rent rebate check directly, we do not need a copy of the form.
5. Please inform Colleen by e-mail of any of your consumers that have or get a credit card in order for us to keep a list of consumers who have credit cards.
6. To address issues about the fraud questionnaire, there is a County Ethics Hotline where you can report fraud or ethics issues confidently. The Ethics Hotline phone number is 610-782-3999.
7. Also, if you come in contact with a consumer who has money piled up or laying around their home, contact your supervisor immediately. Another person needs to count it with you so you can confirm each others cash count. Both persons must sign, date and list the amount counted on paper to show that you came up to the same amount and have the client sign it as well. Please bring the cash to the office immediately. Joel and Dave or another supervisor will count it as well in your presence. Then the cash will be deposited into the bank and the consumer's account. There is a "Cash from Client Form" on the Virtual Cabinet under the Rep-payee folder to have you and the consumer sign, date, and record the amount that was counted.

**COUNTY OF LEHIGH
DEPARTMENT OF LAW
LEGAL SERVICE REQUISITION**

RETAIN THIRD COPY FOR YOUR RECORDS	
REQUESTING DEPARTMENT	Aging/Adult Services
PERSON (Name) REQUESTING	Donna M. Zimmerman, Executive Director <i>Donna M. Zimmerman</i>
DATE OF REQUEST	TELEPHONE NO. 610 782-3251
DESIRED REPLY OR COMPLETION DATE 07/15/11	
APPROVAL BY DEPARTMENT HEAD: <u>Jan Creedon Director, DHS</u>	DATE 06/29/2011
TELEPHONE NO. OF DEPT. HEAD IF DIFFERENT THAN ABOVE	610 782-3951

STATE PROBLEM OR REQUEST:

Lehigh County Aging and Adult Services currently maintains dormant accounts for consumers for which we have been representative payee. The agency has also been named legal guardian of some of these consumers. An audit completed by the Controller's office recommends these accounts be transferred to Fiscal Office control. Requesting legal assistance with this process as there may be a distinction in how these accounts are to be managed based on whether we were only representative payee through Social Security, we were appointed guardian of person and managed the consumer's income as the representative payee and/or we were appointed both guardian of person and estate and therefore became the representative payee.

The audit also indicates that bank service charges are to be allocated to dormant accounts. Please provide legal guidance for this issue.

Thank you for your assistance with this process.

LIST OF ATTACHMENTS

Audit Finding concerning dormant accounts	(PROVIDE IN DUPLICATE)
List of consumers with dormant accounts	

DO NOT WRITE BELOW THIS LINE

	REVIEWED
	ASSIGNED TO
	FILE HEADING

ORIGINAL (Assigned Solicitor)

**Representative Payee Deceased Dormant Accounts
Balances as of 1/24/2011**

<u>NAME</u>	<u>BALANCE</u>	
Alicea, Ada	1,687.40	Rep Payee
Bartholomew, Sylvester	1,065.72	Rep Payee
Bellini, Margaret	2,086.54	Guardian Estate
Berckman, Rita	0.12	Rep Payee
Bilheimer, Arlene	138.58	Guardian Person
Blum, Margaret	17.01	Guardian?
Brotzman, Gertrude	1,238.51	Guardian Person & Estate
Buhl, Grace	25.37	Rep Payee
Danner, Irene	690.30	Rep Payee
Deppe, Olive	2,350.41	Rep Payee
Devinney, Margaret	3.10	Guardian of Person
Donnelly, Anna	429.02	Rep Payee
Drummer, Lena	3,312.59	ER Guardian of Person (one day)
Ebmeier, Agnes	1,157.47	Guardian (Limited Person)?
Fehr, Roy	0.01	Rep Payee
Fenstermaker, Harry	2,114.50	Guardian Person & Estate
Granda, Ethel	20.04	Rep Payee
Haas, George	647.39	Rep Payee
Haase, Agnes	2,946.48	Guardian?
Haldeman, Margaret	16.47	Guardian?
Halloway, Jeffrey	356.11	Rep Payee
Holman, Adele	613.49	Rep Payee
Jacobs, Arnold	461.00	Rep Payee
Kemmerer, Milton	288.89	Rep Payee
Keyack, Edward	116.22	Rep Payee
Kiniuk, Mary	3,324.30	Guardian Person
Klotz, Elizabeth	94,277.19	Guardian Person & Estate
Kohl, Mary	2,952.83	Rep Payee
Kubik, Kimberly	135.51	Rep Payee
Lilly, Stanley	79.21	Rep Payee
Mack, Christianna	272.35	Rep Payee
Mellon, Eleanor	36.76	Rep Payee
Miller, Rachel	2.00	Rep Payee
Miranda, Jose	711.55	Rep Payee
Moser, Irene	1,620.72	Guardian Person (open case)
Moyer, Betty	1,852.82	Rep Payee
Mudd, Jeffrey	2,603.23	Guardian Person?
Muthard, Mary	0.01	Rep Payee (Private Guardianship)?
Nyemscek, Julia	18,752.85	Rep Payee
Oswald, Althea	23.08	Guardian Person (daughter now GOP)

Ott, Harold	256.22	Rep Payee
Pagan, Julia	323.26	Rep Payee
Radio, John	9.74	Rep Payee
Rathbun, Miriam	46.80	Rep Payee
Reitbauer, Hilda	1,772.82	Guardian Estate
Sack, Martha	5,143.67	Guardian Person & Estate
Sack, Walter	1,209.66	Guardian Person & Estate
Scharadin, Fred	972.18	Rep Payee
Scheirer, Elizabeth	936.39	Guardian Person
Seaman, Fay	381.58	Rep Payee
Shoemaker, Florence	2,691.10	Rep Payee
Smith, Agnes	29.51	Rep Payee
Smith, Elwood	923.32	Rep Payee
Stull, Orville	2,321.38	Rep Payee
Trammel, Walker	26.45	Rep Payee
Washington, Elizabeth	0.02	Rep Payee
Webber, Fred	2,553.25	Rep Payee
Yerkes, Adolf	2,423.41	Rep Payee
Youngkin, Ralph	0.35	Rep Payee
Zanette, Angela	595.27	Guardian Person & Estate

Grand Total **\$171,043.53**