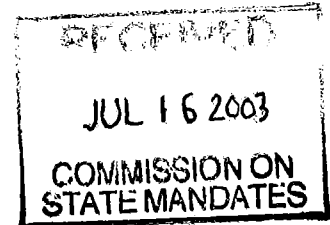




**STEVE WESTLY**  
California State Controller



July 14, 2003

Ms. Shirley Opie  
Assistant Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

RE: Incorrect Reduction Claim for the County of Riverside, 02-9635802-I-30  
Government Code Section 53646  
Statutes 1995, Chapter 783 (SB 564)  
Statutes 1996, Chapters 156 (SB 864) and 749 (SB 109)  
Fiscal Year 1995/96  
Fiscal Year 1996/97  
Fiscal Year 1997/98  
*Investment Reports*

Dear Ms. Opie:

This letter is in response to the above-entitled Incorrect Reduction Claim. The subject claims were reduced because many of the activities were not reimbursable, and there was a lack of source documentation. In addition to the inability to verify the claim, the lack of source documentation also makes it difficult to prorate reimbursement for those activities for which only a portion of the expense was reimbursable. The reductions were appropriate given the Parameters and Guidelines, the statement of decision, applicable statutes, and amount of documentation provided.

The Controller's Office is empowered to audit claims for mandated costs and to reduce those that are "excessive or unreasonable."<sup>1</sup> This power has been affirmed in recent cases, such as the Incorrect Reductions Claims (IRCs) for the *Graduation Requirements* mandate<sup>2</sup>. If the claimant disputes the adjustments made by the Controller pursuant to

<sup>1</sup> See Government Code Section 17561, subdivisions (d)(1)(C) and (d)(2), and Section 17564.

<sup>2</sup> See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 9.

that power, the burden is upon them to demonstrate that they are entitled to the full amount of the claim. This principle likewise has been upheld in the *Graduation Requirements* line of IRCs<sup>3</sup>. In this case, the claimant has not come forward with documentation that demonstrates that they are entitled to the full amount claimed.

The claimant includes costs for such non-reimbursable activities as ongoing data entry and reconciliation. As this office has made clear in both the Los Angeles *Investment Reports* IRC and the Request to Amend the Parameters & Guidelines of the *Investment Reports* Mandate, we do not believe that the ongoing daily (or similar frequency) activities of data entry and ledger reconciliation are reimbursable. Since they are relevant to this IRC, we incorporate by reference the arguments contained in the IRC [CSM 00-9635802-I-01] and the Request to Amend [CSM 96-358-02 and 00-PGA-02]. Since this claim contains claims for reimbursement of activities or costs that are only partially reimbursable, source documents are needed to determine the pro rata reimbursement, if any, to which the claimants are entitled. Unfortunately, the claimant does not provide any documentation to substantiate the time and tasks submitted on the claim forms, as neither timesheets nor detailed tasks were available for review by audit staff. Without these documents, it is impossible to determine reimbursability of some salaries claimed, and this also makes it impossible to determine the reimbursability of materials and supplies, such as software, which are used for both mandated and non-mandated purposes. Thus, either SCO audit staff was put in the position of denying 100% of the claims outright, or making reasonable adjustments. SCO staff acknowledged that time was spent in the preparation of the quarterly/annual investment reports and allowed a reasonable amount despite the lack of documentation to substantiate the claims. Such a decision was well within the Controller's authority given the absence of supporting documentation and the applicable statutory provisions effective at the time of the transactions.<sup>4</sup>

The Parameters and Guidelines provide in Section VI (A) regarding salaries and benefits, "the source documents required to be maintained by the claimant may include, but are not limited to, employee time cards and/or cost allocation reports." Subsection B, of Section VI, dealing with services and supplies, provides that "source documents required to be

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<sup>3</sup> See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 16.

<sup>4</sup> California Government Code Section 17564(c)(2) which provided "...The Controller shall pay these estimated claims, and approved reimbursement claims, from funds appropriated expressly therefore, provided that the Controller (1) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (2) may reduce any claim which the Controller determines is excessive or unreasonable..."

Ms. Shirley Opie  
July 14, 2003  
Page 3

maintained by the claimant may include, but are not limited to, invoices, lease documentation and other documents evidencing the validity of the expenditure.”

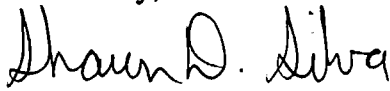
Section VII of the Parameters and Guidelines specifically provides “for auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.)” that show evidence of the validity of such costs and their relationship to the mandate. All documentation in support of claimed costs shall be made available to the State Controller or his/her agent, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

The Claiming Instructions clearly state that for audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller’s Office on request.

As stated above, the absence of source documentation precludes the Controller from verifying the total claim. Therefore, reasonable reductions were made, taking into consideration that some time had been spent to comply with the mandate for investment reporting. Additional reductions were made for claimed costs that were not covered by the mandate in Government Code section 53646(a), (b) and (e).

Attached please find an analysis from our Division of Accounting and Reporting (Attachment 1), and supporting documentation with declaration (Attachment 2). Exhibits referenced in the Division of Accounting and Reporting’s analysis are either included or have been previously exchanged between the parties.

Sincerely,

  
SHAWN D. SILVA  
Staff Counsel

SDS/ac  
Attachments

1 **PROOF OF SERVICE**

2 I am employed in the County of Sacramento, State of California. At the time of service, I was at least 18  
3 years of age, a United States citizen employed in the county where the mailing occurred, and not a party to the  
4 within action. My business address is 300 Capitol Mall, Suite 1850, Sacramento, CA 95814.

4 On July 15, 2003, I served the foregoing document entitled:

5 **SCO'S RESPONSE TO THE INCORRECT REDUCTION CLAIM FOR**  
6 **THE COUNTY OF RIVERSIDE, 02-9635802-I-30**

7 on all interested parties in this action by placing a true and correct copy thereof enclosed in a sealed envelope,  
8 addressed as follows:

8 J. Bradley Burgess  
9 League of California Cities  
9 4320 Auburn Boulevard, Suite 2000  
10 Sacramento, CA 95841

10 Shirley Opie  
11 Assistant Executive Director  
11 Commission on State Mandates  
12 980 Ninth Street, Suite 300  
12 Sacramento, CA 95814

13 **[X] BY MAIL**

14 I placed the envelope for collection and processing for mailing following this business's ordinary practice with  
15 which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited  
16 in the ordinary course of business with the United States Postal Service.

16 **[ ] BY PERSONAL SERVICE**

17 I caused to be delivered by hand to the above-listed addressees.

17 **[ ] BY OVERNIGHT MAIL/COURIER**

18 To expedite the delivery of the above-named document, said document was sent via overnight courier for next day  
19 delivery to the above-listed party.

19 **[ ] BY FACSIMILE TRANSMISSION**

20 In addition to the manner of service indicated above, a copy was sent by facsimile transmission to the above-listed  
21 party.

21 I declare that I am employed in the office of a member of the bar of this court at whose direction the  
22 service was made. I declare under penalty of perjury under the laws of California that the foregoing is true and  
23 correct.

23 Executed on July 15, 2003 at Sacramento, California.

24   
25 \_\_\_\_\_  
Amber A. Camarena



**Investment Reports  
County of Riverside  
For Fiscal Years 1995-96 Through 1997-98  
Analysis of Incorrect Reduction Claim**

Prepared by Ginny Brummels  
March 7, 2003

- Exhibit 1:** Declaration of Virginia Brummels;
- Exhibit 2:** Analysis of the claim filed for fiscal years 1995-96, through 1997-98;
- Exhibit 3:** Includes a copy of the Incorrect Reduction Claim (IRC) for the Investment Reports program for the County of Riverside;

These adjustments were made in accordance with Government Code Section 17564 (c)(2), which states "...the Controller (2) may reduce any claim which the Controller determines is excessive or unreasonable...".

On August 7, 1998, the County of Riverside filed an actual claim of \$15,736 for the state mandated Investment Reports program for 1995-96. This claim was reduced for salaries and benefits and corresponding indirect costs for system maintenance and daily data download activities that were deemed by the State Controller's Office (SCO) Division of Accounting and Reporting (DAR) staff as activities not mandated or as non-reimbursable components of the Parameters and Guidelines (Ps & Gs). This claim contained \$15,736 in costs that were deemed excessive to prepare and submit the annual statement of investment policies, which consists of changes to those existing policies, and the quarterly report of investments as required by the Investment Reports program. No time sheets or detailed tasks were available. DAR staff recognized that the county would have incurred a cost and made a reasonable effort to provide reasonable compensation for this activity. SCO did not perform a time study to determine if this was an appropriate amount of time to perform the preparation of the quarterly report of investments. Total costs disallowed for this year totaled \$12,009, including a late penalty of \$414.

On August 7, 1998, the County of Marin filed an actual claim of \$40,515 for the state mandated Investment Reports program for 1996-97. This claim was reduced for salaries and benefits and corresponding indirect costs for system maintenance and daily data download activities that were deemed by the SCO's DAR staff as activities not mandated or as non-reimbursable components of the Ps & Gs. This claim contained \$41,515 in costs that were deemed excessive to prepare and submit the annual

statement of investment policies, which consists of changes to those existing policies, and the quarterly report of investments as required by the Investment Reports program. No time sheets or detailed tasks were available. DAR staff recognized that the county would have incurred a cost and made a reasonable effort to provide reasonable compensation for this activity. SCO did not perform a time study to determine if this was an appropriate amount of time to perform the preparation of the quarterly report of investments. Total costs disallowed for this year totaled \$35,351, including a late penalty of \$574.

On January 11, 1999, the County of Marin filed an actual claim of \$31,720 for the state mandated Investment Reports program for 1997-98. This claim was reduced for salaries and benefits and corresponding indirect costs for system maintenance and daily data download activities that were deemed by the SCO's DAR staff as activities not mandated or as non-reimbursable components of the Ps & Gs. This claim contained \$31,720 in costs that were deemed excessive to prepare and submit the annual statement of investment policies, which consists of changes to those existing policies, and the quarterly report of investments as required by the Investment Reports program. No time sheets or detailed tasks were available. DAR staff recognized that the county would have incurred a cost and made a reasonable effort to provide reasonable compensation for this activity. SCO did not perform a time study to determine if this was an appropriate amount of time to perform the preparation of the quarterly report of investments. Total costs disallowed for this year totaled \$23,150.

**Exhibit 3, Sub-Exhibit 5:** Includes copies of the reimbursement claims and supporting documentation;

**Exhibit 3, Sub-Exhibit 3:** Includes a copy of the annual claiming instructions for local agencies;

**Exhibit 3, Sub-Exhibit 2:** Includes a copy of the Commission on State Mandates (COSM) Ps & Gs;

**Exhibit 4:** Copy of the State Controller's Office (SCO) letter dated May 26, 2000, to the Commission on State Mandates (COSM), including the attached Legal Response by Ana Maria Garza, Staff Counsel dated April 27, 2000, on "Whether Daily Investment Tracking is Reimbursable as a State Mandate";

**Exhibit 5:** Copy of the SCO letter dated January 17, 2001, to the COSM regarding the IRC of the County of Los Angeles;

**Exhibit 6:** Copy of the SCO letter dated March 16, 2001, to the COSM regarding the IRC of the County of Los Angeles;

**Exhibit 7:** Copy of the SCO schedule of adjustments and copies of LRS database screen-prints showing adjustments and payments made for these claims;





1 OFFICE OF THE STATE CONTROLLER  
300 Capitol Mall, Suite 1850  
2 Sacramento, CA 94250  
Telephone No.: (916) 445-6854  
3

4  
5 BEFORE THE  
6 COMMISSION ON STATE MANDATES  
7 STATE OF CALIFORNIA  
8

9 INCORRECT REDUCTION CLAIM ON:

10 *Investment Reports*

11 Government Code section 53646  
12 Statutes of 1995, Chapter 783

13 COUNTY OF RIVERSIDE, Claimant  
14

No.: CSM 02-9635802-I-30

AFFIDAVIT OF CUSTODIAN

15 I, Virginia Brummels, make the following declarations:  
16

17 1) I am an employee of the State Controller's Office and am over  
18 the age of 18 years.

19 2) I am currently employed as an Accounting Administrator II,  
20 and have been so for the past two years. Before that I was  
21 employed as a Staff Management Auditor-Specialist, and  
Accounting Administrator I Specialist and Supervisor for 14  
years.

22 3) As a section manager in the Department of Accounting &  
23 Reporting I have access to, and am involved in, the intake and  
processing of claims for reimbursement for expenditures mandated  
24 by the state.

25 4) I am a duly authorized custodian of records or other  
qualified witness with authority to certify such records.

1 5) Any attached copies of records are true copies of records as  
2 retained at our place of business.

3 4) The records were prepared or received by the personnel of our  
4 office in the ordinary course of business at or near the time of  
5 the act, condition, or event.

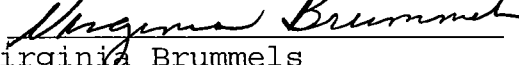
6 5) The records include claims for reimbursement, along with any  
7 attached supporting documentation, remittance advices,  
8 explanatory letters, or other documents relating to the above-  
9 entitled Incorrect Reduction Claim.

10 6) A desk audit of these claims was commenced on June 19, 1999,  
11 for fiscal year 1995-96, June 17, 1999, for fiscal year 1996-97,  
12 and August 5, 1999 for fiscal year 1997-98.

13 I do declare that the above declarations are made under  
14 penalty of perjury and are true and correct to the best of my  
15 knowledge, and that such knowledge is based on personal  
16 observation, information, or belief.

17 Date: February 7, 2003

18 OFFICE OF THE STATE CONTROLLER

19 By:   
20 Virginia Brummels  
21 Section Manager  
22 Local Reimbursements Section  
23  
24  
25

State Controller's Office  
 Division of Accounting and Reporting  
 Local Reimbursements Section  
 Claim Adjustment Detail List

**County of Riverside**  
 Investment Reports (Chapter 783/95)

<u>Fiscal Year</u>	<u>Adjustment Itemized</u>	<u>Amount of Reduction</u>	<u>Total Amount Paid</u>
1995-96	Cost Not Mandated	\$ 11,595	\$ 3,727
	Late Claim Penalty	\$ 414	
	<b>Total Adjustment Amount</b>	<b><u>\$ 12,009</u></b>	
1996-97	Cost Not Mandated	\$ 34,453	\$ 5,164
	Indirect Costs Overstated	\$ 324	
	Late Claim Penalty	\$ 574	
	<b>Total Adjustment Amount</b>	<b><u>\$ 35,351</u></b>	
1997-98	Cost Not Mandated	\$ 22,370	\$ 8,570
	Indirect Costs Overstated	\$ 780	
	<b>Total Adjustment Amount</b>	<b><u>\$ 23,150</u></b>	
<b>Total Amount</b>		<b><u>\$ 70,510</u></b>	<b><u>\$ 17,461</u></b>

LRSF081

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
CLAIM ADJUSTMENT DETAIL LIST

10/23/02  
09:16:00

PAYEE NBR: 9933 COUNTY OF RIVERSIDE  
PGM NBR: 161 INVESTMENT REPORTS CH 783/95  
CHAPTER: 9210-790-0001-1999 FY: 1995/1996 CLAIMED AMOUNT: 15,736.00  
FINAL APRVD DATE: 11/10/2000 TOTAL ADJUSTMENTS AMOUNT: -15,736.00  
ADJUSTMENT LETTER DATE: 11/10/2000 FINAL APRVD CLAIM AMT: 0.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
11/10/2000	11/10/2000	11/10/2000	D	COACFKS	-414.00
LATE CLAIM PENALTY					
11/10/2000	11/10/2000	11/10/2000	D	COACFKS	-11,595.00
COST NOT MANDATED					

*12009*

PROJECTED APPROVED AMOUNT=> 3,727.00

DC982050 First page...

PAYEE NBR: 9933 PGM NBR: 161 FY: 1995/1996  
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF080

DIVISION OF ACCOUNTING AND REPORTING  
 BUREAU OF LOCAL REIMBURSEMENTS  
 PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

10/23/02  
 09:11:58

PAYEE NBR: 9933      PAYEE NAME: COUNTY OF RIVERSIDE      PGM NBR: 161  
 CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95      FY: 1995/1996  
 TOT FYTD PAID AMT:      3,727.00 BAL DUE CLM:      .00 PGM TYPE: MAN  
 FNL APRVD CLM AMT:      .00 BAL DUE ST:      .00 1ST TIME PGM: Y

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM	AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR
A	A04	N	09/01/1998	15,736.00	-12,009.00	3,727.00	.00	1.00000000	.00	.00	.00	.00	11/14/2000	MA01362A
A	A03	N	09/01/1998	15,736.00	-12,009.00	3,727.00	3,727.00	1.00000000	3,727.00	.00	.00	3,727.00	10/14/1999	MA90419A

DC982050 First page...

PAYEE NBR: 9933      PGM NBR: 161      FY: 1995/1996  
 PF10= CLMS FOR A PGM/FY      PF11= WARRANT INFORMATION      PF9= INTEREST PAY INFO

LRSF081

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
CLAIM ADJUSTMENT DETAIL LIST

10/23/02  
09:17:06

PAYEE NBR: 9933 COUNTY OF RIVERSIDE  
PGM NBR: 161 INVESTMENT REPORTS CH 783/95  
CHAPTER: 9210-790-0001-1999 FY: 1996/1997 CLAIMED AMOUNT: 40,515.00  
FINAL APRVD DATE: 07/30/1999 TOTAL ADJUSTMENTS AMOUNT: -35,351.00  
ADJUSTMENT LETTER DATE: 10/12/1999 FINAL APRVD CLAIM AMT: 5,164.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
07/20/1999	07/30/1999	10/12/1999	D	COACJWH	-324.00
INDIRECT COSTS OVERSTATED					
07/20/1999	07/30/1999	10/12/1999	D	COACJWH	-34,453.00
COST NOT MANDATED					

*\$34,777*

PROJECTED APPROVED AMOUNT=> 5,164.00

DC982050 First page.

PAYEE NBR: 9933 PGM NBR: 161 FY: 1996/1997  
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF081

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
CLAIM ADJUSTMENT DETAIL LIST

02/08/03  
13:16:46

PAYEE NBR: 9933 COUNTY OF RIVERSIDE  
PGM NBR: 161 INVESTMENT REPORTS CH 783/95  
CHAPTER: 9210-790-0001-1999 FY: 1996/1997 CLAIMED AMOUNT: 40,515.00  
FINAL APRVD DATE: 07/30/1999 TOTAL ADJUSTMENTS AMOUNT: -35,351.00  
ADJUSTMENT LETTER DATE: 10/12/1999 FINAL APRVD CLAIM AMT: 5,164.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
02/03/1999	07/30/1999	10/12/1999	D	COACPLC	-574.00
REASON LATE CLAIM PENALTY					

PROJECTED APPROVED AMOUNT=> 5,164.00

DC982051 Last page...

PAYEE NBR: 9933 PGM NBR: 161 FY: 1996/1997  
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY



LRSF080

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

10/23/02  
09:18:06

PAYEE NBR: 9933      PAYEE NAME: COUNTY OF RIVERSIDE      PGM NBR: 161  
CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95      FY: 1996/1997  
TOT FYTD PAID AMT:      5,164.00 BAL DUE CLM:      .00      PGM TYPE: MAN  
FNL APRVD CLM AMT:      5,164.00 BAL DUE ST:      .00      1ST TIME PGM: Y

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM
						AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR	
A	A01	N	09/01/1998	40,515.00	-35,351.00	5,164.00	5,164.00	1.00000000	5,164.00	.00
						.00	5,164.00	10/14/1999	MA90407A	

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DC982051 Last page...

PAYEE NBR: 9933      PGM NBR: 161      FY: 1996/1997  
PF10= CLMS FOR A PGM/FY      PF11= WARRANT INFORMATION      PF9= INTEREST PAY INFO

LRSF081

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
CLAIM ADJUSTMENT DETAIL LIST

10/23/02  
09:19:23

PAYEE NBR: 9933 COUNTY OF RIVERSIDE  
PGM NBR: 161 INVESTMENT REPORTS CH 783/95  
CHAPTER: 9210-790-0001-1999 FY: 1997/1998 CLAIMED AMOUNT: 31,720.00  
FINAL APRVD DATE: 08/05/1999 TOTAL ADJUSTMENTS AMOUNT: -23,150.00  
ADJUSTMENT LETTER DATE: 10/12/1999 FINAL APRVD CLAIM AMT: 8,570.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
08/05/1999	08/05/1999	10/12/1999	D	COACJWH	-780.00
INDIRECT COSTS OVERSTATED					
08/05/1999	08/05/1999	10/12/1999	D	COACJWH	-22,370.00
COST NOT MANDATED					

*\$ 23,150*

PROJECTED APPROVED AMOUNT=> 8,570.00

DC982050 First page..

PAYEE NBR: 9933 PGM NBR: 161 FY: 1997/1998  
PF4= ADD ADJ PF5= MODIFY ADJ PF6= DELETE ADJ PF10= CLMS FOR A PGM/FY

LRSF080

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

10/23/02

09:18:41

PAYEE NBR: 9933      PAYEE NAME: COUNTY OF RIVERSIDE      PGM NBR: 161  
CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95      FY: 1997/1998  
TOT FYTD PAID AMT:      8,570.00 BAL DUE CLM:      .00      PGM TYPE: MAN  
FNL APRVD CLM AMT:      8,570.00 BAL DUE ST:      .00      1ST TIME PGM: Y

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM	AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR
A	A01	N	01/15/1999	31,720.00 /	-23,150.00 /	8,570.00	8,570.00	1.00000000	8,570.00	.00	.00	8,570.00	10/14/1999	MA90408A

DC982051 Last page...

PAYEE NBR: 9933      PGM NBR: 161      FY: 1997/1998  
PF10= CLMS FOR A PGM/FY      PF11= WARRANT INFORMATION      PF9= INTEREST PAY INFO