



JOHN A. WAGNER
DIRECTOR

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
744 P Street • Sacramento, CA 95814 • www.cdss.ca.gov



ARNOLD SCHWARZENEGGER
GOVERNOR

May 20, 2009

ALL COUNTY LETTER NO. 09-23

REASON FOR THIS TRANSMITTAL

- State Law Change
- Federal Law or Regulation Change
- Court Order
- Clarification Requested by One or More Counties
- Initiated by CDSS

TO: ALL COUNTY WELFARE DIRECTORS
ALL LICENSED ADOPTION AGENCIES
ALL CDSS ADOPTION DISTRICT OFFICES
ALL COUNTY PROBATION OFFICERS
ALL COUNTY PLACEMENT SUPERVISORS
ALL ADOPTION FACILITATORS
KARUK TRIBE

SUBJECT: SUPPLEMENT TO THE RATE REQUESTS FOR DUAL AGENCY AID TO FAMILIES WITH DEPENDENT CHILDREN- FOSTER CARE (AFDC-FC) AND ADOPTION ASSISTANCE PROGRAM (AAP) CHILDREN QUARTERLY STATISTICAL REPORT [FC-AAP 84 (1/09)]

REFERENCE: SENATE BILL (SB) 84, CHAPTER 177, STATUTES OF 2007
ALL COUNTY LETTER NO. 09-17, DATED APRIL 27, 2009
ALL COUNTY LETTER NO. 08-54, DATED DECEMBER 1, 2008
ALL COUNTY LETTER NO. 08-17, DATED MARCH 29, 2008
ALL COUNTY LETTER NO. 03-60, DATED NOVEMBER 13, 2003
ALL COUNTY INFORMATION NOTICE NO. 1-17-04, DATED MAY 4, 1998

The purpose of this All County Letter is to transmit the newly developed reporting form and instructions (copy attached) resulting from the passage of SB 84, Chapter 177, Statutes of 2007. The reporting requirement for this program will begin with the January – March 2009 quarter.

SB 84 added Section 11464(c)(2)(A) to the Welfare & Institutions Code. This section requires the California Department of Social Services (CDSS) and the Department of Developmental Services (DDS) to develop objective criteria to be used for determining

eligibility for, and the appropriate level of, a supplement to the rate based on the extraordinary care and supervision needs of a dual agency child. Further, this section requires CDSS and DDS to report to the Legislature regarding various data on a semi-annual basis. Certain data elements that cannot be collected via the Child Welfare Services/Case Management System are to be collected by the Supplement to the Rate Requests for Dual Agency AFDC/FC and AAP Children Quarterly Statistical Report (FC-AAP 84).

Please ensure that program(s) and reporting staff read and thoroughly understand the form and instructions.

An electronic version of this report form can be completed and e-mailed by following instructions at <http://www.cdss.ca.gov/dssdb/>. The CDSS encourages all counties to utilize this automated form. It is a downloadable Excel file which contains several automated features and pre-calculated cells to assist counties in completing the form, running edit checks, and transmitting the cleared data back to the CDSS.

Copies of this form and instructions can also be viewed at and printed from <http://www.cdss.ca.gov/research/>. This form may be submitted via e-mail to the CDSS, Data Systems and Survey Design Bureau (DSSDB), at admfaap84@dss.ca.gov. If e-mail submission is not possible, complete a paper copy of the report form and fax or mail to:

California Department of Social Services
Data Systems and Survey Design Bureau, M.S. 19-081
P. O. Box 944243
Sacramento, CA 94244-2430

FAX: (916) 657-2074

If portions of the report are completed by more than one entity within the County and/or outside agencies, the single contact person for each county responsible for submitting the one report to the state will review the report for completeness and accuracy prior to submittal.

Counties that are licensed to provide adoption services will provide their AAP data to their county's single contact person to submit in the county's one report.

Counties that are not licensed to provide adoption services will receive their completed AAP paperwork from the CDSS Adoption District Office that handles their county's

adoptions. The counties then will provide the AAP data to their single contact person to submit in the county's one report.

Each county is required to submit one report on both programs (AFDC-FC and AAP) for receipt by CDSS no later than the 30th calendar day of the month following the report quarter. The first report (January - March 2009 report quarter), normally due within 30 days, will be accepted through June 30, 2009. Counties should provide all data retroactive from July 1, 2007 in their first quarter report as well.

If you have any questions regarding completion of this report, please contact DSSDB at (916) 651-8269. Program related questions should be directed to Foster Care Rates Bureau, Rates Policy Unit, at (916) 324-4873.

Sincerely,

***Original Document Signed By
Eric Fujii on 5/20/09***

ERIC FUJII
Deputy Director
Administration Division

Enclosures

Supplement to the Rate Requests for Dual Agency AFDC-FC and AAP Children Quarterly Statistical Report

DOWNLOAD REPORT FORM (IN EXCEL) AND INSTRUCTIONS AT:
<http://www.cdss.ca.gov/dssdb/>
E-MAIL COMPLETED REPORT FORM (AS AN EXCEL ATTACHMENT) TO:
admfaap84@dss.ca.gov
IF UNABLE TO E-MAIL REPORT FORM, FAX OR MAIL TO:
FAX: (916) 657-2074
California Department of Social Services
Data Systems and Survey Design Bureau, M.S. 19-081
P.O. Box 944243
Sacramento, CA 94244-2430

COUNTY NAME	VERSION <input type="checkbox"/> INITIAL <input type="checkbox"/> REVISED	REPORT QUARTER	REPORT YEAR	
Part A. Supplement to the Rate Requests for Dual Agency AFDC-FC and AAP Children			AFDC-FC (A)	AAP (B)
1. Supplement to the rate requests carried forward from the last report quarter (Item 1a plus 1b).....			1	2
a. Pending supplement to the rate requests (Item 5 from the last report quarter).....			3	4
b. Adjustment to Item 1a (positive or negative number), please explain in Comments.....			5	6
2. New supplement to the rate requests received during the report quarter, by level (Items 2a plus 2b plus 2c plus 2d).....			7	8
a. Level I - \$250.....			9	10
b. Level II - \$500.....			11	12
c. Level III - \$750.....			13	14
d. Level IV - \$1,000.....			15	16
3. Total supplement to the rate requests on hand during the report quarter (Item 1 plus 2).....			17	18
4. Total supplement to the rate requests completed during the report quarter (Item 4a plus 4b).....			19	20
a. New supplement to the rate requests authorized during the report quarter, by level (Items 4a1 plus 4a2 plus 4a3 plus 4a4).....			21	22
1) Level I - \$250.....			23	24
2) Level II - \$500.....			25	26
3) Level III - \$750.....			27	28
4) Level IV - \$1,000.....			29	30
b. Supplement to the rate requests denied during the report quarter.....			31	32
5. Total supplement to the rate requests pending at end of the report quarter (Item 3 minus 4).....			33	34
Part B. Appeals on Supplement to the Rate Requests			AFDC-FC	AAP
6. Appeals carried forward from the last report quarter (Item 6a plus 6b).....			35	36
a. Pending appeals (Item 10 from the last report quarter).....			37	38
b. Adjustment to Item 6a (positive or negative number), please explain in Comments.....			39	40
7. New appeals received during the report quarter.....			41	42
8. Total appeals on hand during the report quarter, by type (Item 6 plus 7; also Item 8a plus 8b plus 8c).....			43	44
a. Change to child's condition.....			45	46
b. Provider disputing county denial.....			47	48
c. Provider seeking change to currently authorized supplement to the rate.....			49	50
9. Appeals completed during the report quarter (Item 9a plus 9b).....			51	52
a. Appeals authorized during the report quarter, by level (Items 9a1 plus 9a2 plus 9a3 plus 9a4).....			53	54
1) Level I - \$250.....			55	56
2) Level II - \$500.....			57	58
3) Level III - \$750.....			59	60
4) Level IV - \$1,000.....			61	62
b. Appeals on supplement to the rate requests denied during the report quarter.....			63	64
10. Total appeals pending at the end of the report quarter (Item 8 minus 9).....			65	66
COMMENTS				
CONTACT PERSON (PRINT)	TELEPHONE	EXTENSION	FAX	
TITLE/CLASSIFICATION	E-MAIL		DATE COMPLETED	

**SUPPLEMENT TO THE RATE REQUESTS FOR DUAL AGENCY
AFDC-FC AND AAP CHILDREN QUARTERLY STATISTICAL REPORT
FC-AAP 84 (1/09)**

INSTRUCTIONS

CONTENT

The Supplement to the Rate Requests for Dual Agency Aid to Families with Dependent Children-Foster Care (AFDC-FC) and Adoption Assistance Program (AAP) Quarterly Statistical Report (FC-AAP 84) requires statistical information on the number and nature of supplement to the rate requests for dual agency AFDC-FC or AAP children, subsequent appeals regarding denied supplement to the rate requests, and supplement to the rate requests changed from being denied to being authorized.

PURPOSE

In 2007, the California Legislature passed SB 84 (Chapter 177, Statutes of 2007), which requires the CDSS and the Department of Developmental Services (DDS) to report semiannually to the Legislature data collected on the number and nature of supplement to the rate requests. The supplement to the rate is established by Welfare & Institutions Code (W&IC) Section 11464(c)(2)(A). The FC-AAP 84 report provides CDSS with information about the number of requests received for a supplement to the rate under the AFDC-FC or AAP programs, including the levels of the supplement to the rate requests authorized. It also collects similar information regarding appeals on the supplement to the rate requests that were initially denied and the number of the supplement to the rate requests authorized upon appeal. This report also provides county, state, and federal entities with information needed for budgeting, staffing, program planning, and other purposes.

COMPLETION AND SUBMISSION

Each county welfare department is responsible for ensuring that this report is fully and accurately completed. If portions of the report are completed by more than one entity within the County and/or outside agencies, the single contact person for each county responsible for submitting the one report to the state shall review the report for completeness and accuracy prior to submittal.

Counties that are licensed to provide adoption services will provide their AAP data to their county's single contact person to submit in the county's one report.

Counties that are not licensed to provide adoption services will receive their completed AAP paperwork from the CDSS Adoptions District Office that handles their county's adoptions. The counties will then provide the AAP data to their single contact person to submit in the county's one report.

Reports are to be received by the California Department of Social Services (CDSS) on or before the 30th calendar day of the month following the report quarter. The four report quarters for the state fiscal year are July through September, October through December, January through March, and April through June. This report may be submitted via e-mail or in hard copy:

E-mail submission: Download to your desktop an Excel version of the report form from the CDSS, Data Systems and Survey Design Bureau website at <http://www.cdss.ca.gov/dssdb/>, Complete the report form, and e-mail to CDSS, Data Systems and Survey Design Bureau (DSSDB) at admfaap84@dss.ca.gov. This e-mail submission process contains automatic computation of some cells.

Hard copy submission: If e-mail submission is not possible, complete a paper copy of the report form. Download a PDF version of the report form from the CDSS, Research and Data Reports (RADR) website at <http://www.cdss.ca.gov/research/>. When submitting a paper copy, fax or mail to:

COMPLETION AND SUBMISSION CONTINUED

California Department of Social Services
Data Systems and Survey Design Bureau, M.S. 19-081
P.O. Box 944243
Sacramento, CA 94244-2430
FAX: (916) 657-2074

The report's released quarterly statewide and county-specific data is also available on the RADR website. If you have questions regarding this report, contact DSSDB at (916) 651-8269.

GENERAL INSTRUCTIONS

Enter in the boxes provided near the top of the form the county name, the version (Initial or Revised) and the report quarter and year.

Enter the data required for each item. If there is nothing to report for an item, enter "0". **Do not leave any items blank.**

Enter in the boxes at the end of the form the name, job title or classification, telephone number, extension, fax number, and e-mail address of the person to contact if there are questions about the report. Enter the date the report was completed. The contact name may or may not be the person who completed the report.

DEFINITIONS

AAP: Adoption Assistance Program (AAP) payments are monthly, per child cash payments to assist families that have adopted a special needs child from Foster Care.

AFDC-FC: Aid to Families with Dependent Children-Foster Care (AFDC-FC) is the provision of 24-hour care and supervision to a child who has been placed in out-of-home care by the county welfare department or the probation department.

Appeals: Appeals are filed regarding denials for new supplement to the rate requests or appeals are filed regarding denials for a change request on a previously authorized supplement to the rate request.

Authorized: The authorization of a new supplement to the rate request or an authorization for a change request for an existing previously authorized supplement to the rate.

California Regional Center: A California Regional Center is an agency that provides evaluations assessments, care management, and services for individuals with developmental disabilities who are residents of the State of California.

Change Requests: Change requests are requests to change a previously authorized supplement to the rate, e.g. asking that a Level II - \$500 supplement to the rate amount be increased to a Level III - \$750 supplement to the rate amount.

Children (AFDC-FC): A child under 19 years of age who continues to attend high school or the equivalent level of vocational or technical training on a full-time basis, or is pursuing a high school equivalency certificate, and may reasonably be expected to complete their education by their 19th birthday.

Children (AAP): A child adopted from the foster care system and under 18 years of age, or under 21 years of age and has a mental or physical handicap that warrants the continuation of assistance.

Completed: A supplement to the rate request or supplement to the rate change request that has either been authorized or denied.

DEFINITIONS CONTINUED

Denials: Denials are the supplement to the rate requests that are not authorized for any level and therefore determined not eligible for a supplement to the rate, or denials are supplement to the rate change requests that are not authorized for a different level.

Dual Agencies: The California Department of Social Services (CDSS) and the Department of Developmental Services (DDS).

Dual Agency Children: A dual agency child is a child in a foster care home, a child in adoptive placement, or adopted from the foster care system, who receives AFDC-FC or AAP benefits and who is concurrently a consumer of California Regional Center services due to a developmental disability, as defined by the Lanterman Act, and/or children receiving services under the California Early Start Intervention Services Act. Children under three years of age are not eligible for the supplement to the rate.

Early Start Intervention Services, California: The California State Legislature passed the California Early Intervention Services Act (CEISA) in 1993 (CEISA; 14G.C. Section 95000, et seq.). CEISA established state authority to develop an early intervention service system that was congruent with federal requirements. DDS plans, develops, implements, and monitors the statewide early intervention services system in collaboration with the California Department of Education (CDE), and with the advice and assistance from the State Interagency Coordinating Council (ICC). The Departments of Health, Social Services, Mental Health, and Alcohol and Drug Programs cooperate and coordinate with DDS and CDE in the delivery of early intervention services.

Lanterman Act: The Lanterman Developmental Disabilities Act (AB 846), also known as the Lanterman Act, is a California law, initially proposed by Assembly Member Frank D. Lanterman in 1973 and passed in 1977, that gives people with developmental disabilities the right to services and supports that enable them to live a more independent and normal life.

Levels: The supplement to the rate structure has four levels established in increments of \$250, \$500, \$750 and \$1,000.

Supplement to the Rate: This is a supplement to the dual agency rate, broken into four levels, not to exceed one thousand dollars (\$1,000) for dual agency children three years of age and older if it is determined the child has extraordinary care and supervision needs that cannot be met within the \$2,006 dual agency rate.

ITEM INSTRUCTIONS

Each item must have entries from both of the programs serving dual agency children: the AFDC-FC Program and the AAP Program. The cells in the AFDC-FC column (Column A) are assigned odd numbers and the cells in the AAP column (Column B) are assigned even numbers. At the end of each item's description the cell number is listed in italics and brackets.

Part A. Supplement to the Rate Requests for Dual Agency AFDC-FC and AAP Children

1. **Supplement to the rate requests carried forward from the last report quarter (Item 1a plus 1b):** Enter the number of supplement to the rate requests carried over from the last report quarter.
[Cells 1 and 2]
 - a. **Pending supplement to the rate requests (Item 5 from the last report quarter):** Enter the number of supplement to the rate requests pending at the end of the last report quarter. This must be the same number as in Item 5 (Cells 33 and 34) from the previous quarter's report.
[Cells 3 and 4]

ITEM INSTRUCTIONS CONTINUED

- b. Adjustment to Item 1a (positive or negative number), please explain in Comments: Skip this item if completing the Excel version; it will be automatically calculated. Enter any changes, plus (+) or minus (-), in caseload resulting from actions reported (including those authorized by mistake or in error) in the prior quarter that were not previously reported. **Whenever an adjustment is reported, the adjustment must be explained in the Comments section.** If there is no change, enter "0". [Cells 5 and 6]
2. New supplement to the rate requests received during the report quarter, by level (Items 2a plus 2b plus 2c plus 2d): Skip this item if completing the Excel version; it will be automatically calculated. Enter the total number of new supplement to the rate requests received during the report quarter. [Cells 7 and 8]
- a. Level I - \$250: Enter the number of new \$250 supplement to the rate requests received. [Cells 9 and 10]
- b. Level II - \$500: Enter the number of new \$500 supplement to the rate requests received. [Cells 11 and 12]
- c. Level III - \$750: Enter the number of new \$750 supplement to the rate requests received. [Cells 13 and 14]
- d. Level IV - \$1,000: Enter the number of new \$1,000 supplement to the rate requests received. [Cells 15 and 16]
3. Total supplement to the rate requests on hand during the report quarter (Item 1 plus 2): Skip this item if completing the Excel version; it will be automatically calculated. It should equal the number of supplement to the rate requests on hand during the report quarter. This is the sum of Items 1 plus 2 (Cells 1 plus 7 and Cells 2 plus 8). [Cells 17 and 18]
4. Total supplement to the rate requests completed during the report quarter (Item 4a plus 4b): Skip this item if completing the Excel version; it will be automatically calculated. This is the sum of Items 4a plus 4b (Cells 21 plus 31 and Cells 22 plus 32). [Cells 19 and 20]
- a. New supplement to the rate requests authorized during the report quarter, by level (Items 4a1 plus 4a2 plus 4a3 plus 4a4): Skip this item if completing the Excel version; it will be automatically calculated. Enter the total number of new supplement to the rate requests authorized during the report quarter by summing the four levels in each category (Cells 23, 25, 27, and 29 and Cells 24, 26, 28, and 30). [Cells 21 and 22]
- 1) Level I - \$250: Enter the number of new \$250 supplement to the rate requests authorized. [Cells 23 and 24]
- 2) Level II - \$500: Enter the number of new \$500 supplement to the rate requests authorized. [Cells 25 and 26]
- 3) Level III - \$750: Enter the number of new \$750 supplement to the rate requests authorized. [Cells 27 and 28]
- 4) Level IV - \$1,000: Enter the number of new \$1,000 supplement to the rate requests authorized. [Cells 29 and 30]
- b. Supplement to the rate requests denied during the report quarter: Enter the total number of supplement to the rate requests denied during the report quarter. [Cells 31 and 32]
5. Total supplement to the rate requests pending at the end of the report quarter (Item 3 minus 4): Skip this item if completing the Excel version; it will be automatically calculated. Enter the total number of supplement to the rate requests remaining at the end of the quarter (Cell 17 minus Cell 19 and Cell 18 minus Cell 20). [Cells 33 and 34]

ITEM INSTRUCTIONS CONTINUED

Part B. Appeals on Supplement to the Rate Requests

6. Appeals carried forward from the last report quarter (Item 6a plus 6b): Enter the number of appeals carried forward from the last report quarter. [Cells 35 and 36]
- a. Pending appeals (Item 10 from the last report quarter): Enter the number of appeals pending from the last report quarter. This must be the same number as Item 10 (Cells 65 and 66) from the previous quarter's report. [Cells 37 and 38]
- b. Adjustment to Item 6a (positive or negative number), please explain in Comments: Skip this item if completing the Excel version; it will be automatically calculated. Enter any changes, plus (+) or minus (-), in caseload resulting from actions reported (including those authorized by mistake or in error) in the prior quarter that were not previously reported. **Whenever an adjustment is reported, the adjustment must be explained in the Comments section.** If there is no change, enter "0". [Cells 39 and 40]
7. New appeals received during the report quarter: Enter the total number of new appeals received during the report quarter. [Cells 41 and 42]
8. Total appeals on hand during the report quarter, by type (Item 6 plus 7; also Item 8a plus 8b plus 8c): Skip this item if completing the Excel version; it will be automatically calculated. This is the sum of Items 6 plus 7 (Cells 35 plus 41 and Cells 36 plus 42). Enter the total number of appeals on hand by type during the report quarter by summing the appeals in each category (Cells 45, 47 and 49 and Cells 46, 48 and 50). [Cells 43 and 44]
- a. Change to child's condition: Enter the number of appeals based on changes to a child's condition. [Cells 45 and 46]
- b. Provider disputing county denial: Enter the number of appeals by providers disputing a county denial. [Cells 47 and 48]
- c. Provider seeking change to currently authorized supplement to the rate: Enter the number of appeals by providers seeking to change an existing supplement to the rate. [Cells 49 and 50]
9. Appeals completed during the report quarter (Items 9a plus 9b): Skip this item if completing the Excel version; it will be automatically calculated. Enter the total number of appeals completed during the report quarter by adding Items 9a plus 9b (Cells 53 and 63 and Cells 54 and 64). [Cells 51 and 52]
- a. Appeals authorized during the report quarter, by level (Items 9a1 plus 9a2 plus 9a3 plus 9a4): Skip this item if completing the Excel version; it will be automatically calculated. Enter the total number of appeals authorized during the report quarter by summing the four levels in each category. (Cells 55, 57, 59 and 61 and Cells 56, 58, 60 and 62). [Cells 53 and 54]
- 1) Level I - \$250: Enter the number of appeals authorized for \$250. [Cells 55 and 56]
- 2) Level II - \$500: Enter the number of appeals authorized for \$500. [Cells 57 and 58]
- 3) Level III - \$750: Enter the number of appeals authorized for \$750. [Cells 59 and 60]
- 4) Level IV - \$1,000: Enter the number of appeals authorized for \$1,000. [Cells 61 and 62]
- b. Appeals on supplement to the rate requests denied during the report quarter: Enter the number of appeals on supplement to the rate requests denied during the report quarter. [Cells 63 and 64]

ITEM INSTRUCTIONS CONTINUED

10. Total appeals pending at the end of the report quarter (Item 8 minus Item 9): Skip this item if completing the Excel version; it will be automatically calculated. Enter the total number of appeals pending at the end of the report quarter (Cell 43 minus 51 and Cell 44 minus 52). *[Cells 65 and 66]*

COMMENTS

Use the Comments section to:

- Explain any adjustment entries [Item 1b (Cells 5 and 6); Item 6b (Cells 39 and 40)]
- Explain any major fluctuations in data.
- Provide information as directed in the report instructions.
- Provide any other comments the county determines necessary.

**Supplement to the Rate Requests
for Dual Agency AFDC-FC
and AAP Children
Quarterly Statistical Report
(FC-AAP 84)**

VALIDATION RULES AND EDITS

CELLS 1 – 66: Data cells in this report must be greater than or equal to 0, except the adjustment entries (Cells 5, 6, 39 and 40) may be either a positive or negative number.
No data cells in either column should be left blank.

CELL 1	Cell 1 must equal (Cell 3 plus Cell 5)
CELL 2	Cell 2 must equal (Cell 4 plus Cell 6)
CELL 3	Cell 3 must equal Cell 33 from the previous quarter's report
CELL 4	Cell 4 must equal Cell 34 from the previous quarter's report
CELL 5	Cell 5 must equal (Cell 1 minus Cell 3) (may be a positive or negative number)
CELL 6	Cell 6 must equal (Cell 2 minus Cell 4) (may be a positive or negative number)
CELL 7	Cell 7 must equal (Cell 9 plus Cell 11 plus Cell 13 plus Cell 15)
CELL 8	Cell 8 must equal (Cell 10 plus Cell 12 plus Cell 14 plus Cell 16)
CELL 17	Cell 17 must equal (Cell 1 plus Cell 7)
CELL 18	Cell 18 must equal (Cell 2 plus Cell 8)
CELL 19	Cell 19 must equal (Cell 21 plus Cell 31)
CELL 20	Cell 20 must equal (Cell 22 plus Cell 32)
CELL 21	Cell 21 must equal (Cell 23 plus Cell 25 plus Cell 27 plus Cell 29)
CELL 22	Cell 22 must equal (Cell 24 plus Cell 26 plus Cell 28 plus Cell 30)
CELL 33	Cell 33 must equal (Cell 17 minus Cell 19)
CELL 34	Cell 34 must equal (Cell 18 minus Cell 20)

PART B. Appeals on Supplement to the Rate Requests

CELL 35	Cell 35 must equal (Cell 37 plus Cell 39)
CELL 36	Cell 36 must equal (Cell 38 plus Cell 40)
CELL 37	Cell 37 must equal Cell 65 from the previous quarter's report
CELL 38	Cell 38 must equal Cell 66 from the previous quarter's report
CELL 39	Cell 39 must equal (Cell 35 minus Cell 37) (may be a positive or negative number)
CELL 40	Cell 40 must equal (Cell 36 minus Cell 38) (may be a positive or negative number)
CELL 43	Cell 43 must equal (Cell 35 plus Cell 41) Cell 43 must equal (Cell 45 plus Cell 47 plus Cell 49)
CELL 44	Cell 44 must equal (Cell 36 plus Cell 42) Cell 44 must equal (Cell 46 plus Cell 48 plus Cell 50)
CELL 51	Cell 51 must equal (Cell 53 plus Cell 63)
CELL 52	Cell 52 must equal (Cell 54 plus Cell 64)
CELL 53	Cell 53 must equal (Cell 55 plus Cell 57 plus Cell 59 plus Cell 61)
CELL 54	Cell 54 must equal (Cell 56 plus Cell 58 plus Cell 60 plus Cell 62)
CELL 65	Cell 65 must equal (Cell 43 minus Cell 51)
CELL 66	Cell 66 must equal (Cell 44 minus Cell 52)