



CDSS

WILL LIGHTBOURNE
DIRECTOR

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES

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EDMUND G. BROWN JR.
GOVERNOR

December 22, 2017

ERRATA

ALL COUNTY LETTER (ACL) NO. 17-07E

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 COUNTY CALFRESH COORDINATORS
ALL CALFRESH PROGRAM SPECIALISTS
ALL CONSORTIUM PROJECT MANAGERS

SUBJECT: REVISED AID TO FAMILIES WITH DEPENDENT CHILDREN
FOSTER CARE CASELOAD MOVEMENT AND EXPENDITURES
REPORT (CA 237 FC [12/17])

REFERENCE: [ACL 09-33](#) AFDC FC CASELOAD MOVEMENT AND
EXPENDITURES REPORT (CA 237 FC [7/09])

[ACL 17-07](#) REVISED AID TO FAMILIES WITH DEPENDENT
CHILDREN FOSTER CARE CASELOAD MOVEMENT AND
EXPENDITURES REPORT (CA 237 FC [7/17])

The purpose for this erratum is to inform the counties of a minor change to the data validation on the CA 237 FC form.

CA 237 FC Form

- No Changes have been made to the CA 237 FC form.

CA 237 FC Instructions

- No changes have been made to the CA 237 FC instructions.

CA 237 FC Validation Rules and Edits

- The CA 237 FC validation for Part A, Item 3 has been corrected with the removal of the notation in relation to item 6, Total net expenditures for FC during the month (Sum of Items 6a thru 6h, Column D).

Item 3a	Item 3a must be equal to (Item 6a plus Item 6b plus Item 6c plus Item 6d plus Item 6e plus Item 6f plus Item 6g plus Item 6h in Column A and Column B)
Cell 20	Cell 20 must be equal to (Cell 29 plus Cell 30 plus Cell 33 plus Cell 34 plus Cell 37 plus Cell 38 plus Cell 41 plus Cell 42 plus Cell 45 plus Cell 46 plus Cell 49 plus Cell 50 plus Cell 53 plus Cell 54 plus Cell 57 plus Cell 58)

If you have any questions regarding the completion of this report, please contact DSSDB at (916) 651-8269. Policy related questions should be directed to the Foster Care Rates Bureau at (916) 651-2752.

Sincerely,

Original Document Signed By:

M. AKHTAR KHAN, Chief
Research Services Branch
Administration Division

Attachments

**Aid to Families with Dependent Children (AFDC) Foster Care (FC)
Caseload Movement and Expenditures Report
CA 237 FC (12/17)**

INSTRUCTIONS

CONTENT

The AFDC Foster Care Caseload Movement and Expenditures Report provides data on the report month net movement of cases, the number of individuals (children) who received AFDC-FC and the net amount of all cash grant assistance paid during the report month. The information entered is based on youth who are zero to 17 years of age. The County Welfare Departments (CWDs) shall report the status of a case at the end of the report month. The CA 237 FC report does not capture data for Nonminor Dependents.

PURPOSE

The purpose of this report is to provide an unduplicated case count for: (1) meeting federal reporting requirements; (2) use by county, state and federal administrators for budgeting, staffing, program planning and other administrative responsibilities; and (3) providing other interested persons and agencies with information on the AFDC Foster Care Program. The CA 237 FC reports includes AFDC-FC expenditure data detail that is not available through other foster care reporting forms, such as the CA 800 or via the Child Welfare System (CWS)/Child Management System (CMS).

COMPLETION AND SUBMISSION

The CWD 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 CWD and/or outside agencies, the contact person responsible for submitting the report to the state is required to review the report for completeness and accuracy prior to submittal. Reports are to be submitted on or before the 20th calendar day of the month following the report month.

If the CWD determines that a revision is needed to its previously submitted report, the CWD will submit a revised report for the applicable month(s) and provide an explanation for the revision in the Revised Report Explanation box. The California Department of Social Services' (CDSS) policy requires CWDs to revise current State Fiscal Year (FY) reports and two prior FYs, if needed. Revisions involving additional fiscal years will be evaluated by CDSS and the county to determine the corrections needed.

Download an Excel version of the report form from <http://www.cdss.ca.gov/dssdb/>, complete the downloaded form and email to CDSS, Data Systems and Survey Design Bureau (DSSDB) at admca237fc@dss.ca.gov. The electronic submission process contains automatic computations of some cells and provides for the email transmission of completed forms to DSSDB. The website contains specific instructions and guidance.

If you have questions regarding the completion or submission of this report, contact DSSDB at (916) 651-8269.

GENERAL INSTRUCTIONS

Select in the dropdown menu at the top of the form the county's name, version (Initial or Revised) and the report month and year.

GENERAL INSTRUCTIONS (Continued)

Enter the data required for each item. If there is nothing to report for an item, enter "0." **Do not leave any items blank.** If your county does not provide a particular service/activity or the service/activity is provided but the county is unable to collect or track the data, enter "0" and explain in the General Comments box.

Enter in the boxes provided at the bottom of the form the contact name, job title or classification, telephone number and extension, if any, and email address of the person to contact if there are questions about the report. This person may or may not be the person who completed the report. Enter the date the report is submitted. This is the date when the report is **emailed** to DSSDB.

DEFINITIONS

Approvals: An application or request for restoration of an AFDC-FC cash grant is considered approved when the CWD signs the appropriate documents and authorizes aid.

Approved Relative Caregiver (ARC) Program: A program to provide monthly payments to approved relative caregivers of dependent children who are not eligible for AFDC-FC, as defined in WIC Section 11461.3.

ARC participant returning to AFDC-FC: Children who were receiving ARC benefits from the CWD and are now receiving AFDC-FC benefits in the CWD.

Federal Participation: Participation by the federal government in sharing the cost of AFDC-FC expenditures. Referred to in this report as "Federal."

Foster Family Homes (FFH): Defined in Welfare and Institutions Code (WIC) Section 11400 as "the family residency of a licensee in which 24-hour care and supervision are provided for children."

Foster Family Agency (FFA): Consistent with Health and Safety Code Section 1502(a)(4), any individual or organization engaged in the recruiting, certifying, and training of, and providing professional support to, foster parents, or in finding homes or other places for placement of children for temporary or permanent care who require that level of care as an alternative to a group home. Private foster family agencies shall be organized and operated on a nonprofit basis.

Group Homes: Defined in WIC Section 11400(h) as "a nondetention privately operated residential home, organized and operated on a nonprofit basis only, of any capacity, or a nondetention licensed residential care home operated by the County of San Mateo with a capacity of up to 25 beds, that accepts children in need of care and supervision in a group home, as defined by paragraph (13) of subdivision (a) of Section 1502 of the Health and Safety Code."

Intensive Services Foster Care (ISFC): Defined in WIC Section 11463 (C)(I)(ii) and WIC 18358.30 (j), ISFC is established to serve children who have specialized health and behavioral needs and require a level of intensive services and supports.

Intercounty Transfer: The shift of responsibility for determination of eligibility and for the provision of AFDC-FC from one county to another; referred to in this report as "Transfers to/from other counties."

Kin-GAP: The Kinship-Guardianship Assistance Payment Program as established by Senate Bill 1901, Chapter 1055, Statutes of 1998 and revised by Assembly Bill 1111, Chapter 147, Statutes of 1999 and AB 12 (Chapter 559, Statutes of 2012). Kin-GAP was established to serve dependent children whose dependencies are dismissed when their relative caregivers assume legal guardianship of them.

Definitions (Continued)

Kin-GAP participant returning to AFDC-FC: Children who were receiving Kin-GAP benefits from the CWD and are now subject to dependency and receiving AFDC-FC benefits in a CWD.

Nonrelative Extended Family Member (NREFM): An adult caregiver who has an established familial relationship with a relative of the child or familial or mentoring relationship with the child, as described in Section 362.7.

Other approvals: Cases approved for reasons other than new applications, restorations, transfers from other counties, or return from the ARC Program. Include the following: interprogram status change from the CalWORKs cash aid program, approval of aid on appeal cases and approval of aid to cases erroneously denied or discontinued.

Relative: An adult who is related to the child by blood, adoption or affinity within the fifth degree of kinship, including stepparents, stepsiblings and all relatives whose status is preceded by the words "great," "great-great," or "grand" or the spouse of any these persons even if the marriage was terminated by death or dissolution.

Short-Term Residential Therapeutic Program: A residential facility operated by a public agency or private organization and licensed by the CDSS pursuant to Section 1562.01 that provides an integrated program of specialized and intensive care and supervision, services and supports, treatment, short-term 24-hour care and supervision to children. The care and supervision provided by a short-term residential therapeutic program shall be nonmedical, except as otherwise permitted by law. Private short-term residential therapeutic programs shall be organized and operated on a nonprofit basis.

ITEM INSTRUCTIONS**Part A. AFDC-FC Caseload**

1. Children brought forward from last month: Enter the number of children that were brought forward to the current report month. *[Cell 1]*
 - a. Item 5 from last month, as reported to CDSS: Enter Item 5, the number of children carried forward to next month, from last month's report as reported to CDSS. *[Cell 2]*
 - b. Adjustment (Item 1 minus Item 1a, positive or negative number. If not zero, explain in 1b Adjustment Explanation box): ***This item is automatically calculated.*** Enter any changes, plus (+) or minus (-), in caseload resulting from actions authorized (including those authorized by mistake or in error) in prior months and not previously reported. When an adjustment other than zero is calculated, enter the reason in the Item 1b Adjustment Explanation box in the Comments section. *[Cell 3]*
2. Children added during the month (Sum of Items 2a through 2f; also sum of Items 2-1 through 2-8): ***This item is automatically calculated.*** It is the sum of Items 2a through 2f. *[Cell 12]*
 - 2-1 Foster Family Homes: Enter the number of children placed in Foster Family Homes **not** under the ISFC rate during the month. *[Cell 4]*
 - 2-2 ISFC – Foster Family Homes: Enter the number of children placed in Foster Family Homes under the ISFC rate during the month. *[Cell 5]*

ITEM INSTRUCTIONS (Continued)

- 2-3 Relative Homes/NREFM Homes: Enter the number of children placed in Relative Homes/NREFM Homes **not** under the ISFC rate during the month. [Cell 6]
- 2-4 ISFC – Relative Homes/NREFM Homes: Enter the number of children placed in Relative Homes/NREFM Homes under the ISFC rate during the month. [Cell 7]
- 2-5 Foster Family Agencies: Enter the number of children placed in Foster Family Agencies **not** under the ISFC rate during the month. [Cell 8]
- 2-6 ISFC – Foster Family Agencies: Enter the number of children placed in Foster Family Agencies under the ISFC rate during the month. [Cell 9]
- 2-7 Group Homes: Enter the number of children placed in Group Homes during the month. [Cell 10]
- 2-8 Short-Term Residential Therapeutic Program: Enter the number of children placed in a Short-Term Residential Therapeutic Program during the month. [Cell 11]
- a. Applications approved: Enter the number of applications approved to receive an AFDC-FC cash grant. [Cell 13]
- b. Restorations: Enter the number of restoration requests approved. Restoration applies to an applicant who was a recipient of AFDC-FC in the same county and his/her cash grant has been discontinued for 12 months or less at the time of the current application. [Cell 14]
- c. Transfers from other counties: Enter the number of children for which the reporting county accepted responsibility for payment of aid during the report month. [Cell 15]
- d. Kin-GAP participant returning to AFDC-FC: Enter the number of applications approved for children moving from the Kin-GAP Program back to AFDC-FC. [Cell 16]
- e. ARC participant returning to AFDC-FC: Enter the number of ARC participants returning to AFDC-FC. [Cell 17]
- f. Other approvals: Enter the number of children approved for reasons other than Items 2a through 2e (Cells 13-17). Include interprogram status changes from CalWORKs Cash Aid Program. [Cell 18]
3. Active children during the month (Item 1 plus Item 2; also Item 3a plus Item 3b): ***This item is automatically calculated.*** It is the sum of Items 1 and 2 (Cells 1 and 12). This total is also the sum of Items 3a and 3b (Cells 20 and 21). This is the total number of children active during the report month; that is, those children where an official authorization for aid was in effect at some time during the month. [Cell 19]
- a. Received AFDC-FC (Sum of Items 6a through 6h, Columns A plus B): ***This item is automatically calculated.*** It is the number of children that received AFDC-FC during the report month. When the child's basis of eligibility changes in either direction between CalWORKs Cash Aid Program and FC during the month, the persons count will be shown in both programs as specified in the CDSS Fiscal Manual Section 25-502.422. [Cell 20]

ITEM INSTRUCTIONS (Continued)

- b. Did not receive AFDC-FC: Enter the number of children that did not receive AFDC-FC during the month. Do **NOT** include children that have been transferred via Interprogram Status Change. **Do** include the following: Children approved for aid during the report month that will receive an initial warrant dated the following month; children with an authorization to receive aid that were discontinued during the report month and the warrant was either cancelled or not written; children for which the authorization for the report month was a zero grant to adjust for an overpayment; and children which were fully abated by child support payments. [Cell 21]
4. Discontinued children during the month (Sum of Items 4a through 4d): ***This item is automatically calculated.*** It is the sum of Items 4a through 4d (Cells 23, 24, 25 and 26). This is the number of AFDC-FC children that are discontinued during of the month either due to ineligibility to continue to receive benefits or due to a change in program status. [Cell 22]
- a. Transfers to other counties: Enter the number of children discontinued by transfer to another county. [Cell 23]
- b. Moved to Kin-GAP: Enter the number of children moved from AFDC-FC to Kin-GAP. [Cell 24]
- c. Moved to ARC: Enter the number of children that moved from AFDC-FC to the ARC. [Cell 25]
- d. All other AFDC-FC discontinuances: Enter the number of all other FC discontinuances not already reported in Items 4a, 4b or 4c. Include interprogram status changes to CalWORKs cash aid program. [Cell 26]
5. Children carried forward to next month (Item 3 minus Item 4): ***This item is automatically calculated.*** It is Item 3 minus Item 4. This number is carried forward to Item 1 "Children brought forward from last month" (Cell 1) for next month's report. [Cell 27]

Part B. Net Expenditures (Rounded to the nearest dollar)

NOTE: To avoid duplicate counts of children in Items 6a (Cells 29 & 30), 6b (Cells 33 & 34), 6c (Cells 37 & 38), 6d (Cells 41 & 42), 6e (Cells 45 & 46), 6f (Cells 49 & 50), 6g (Cells 53 & 54) and 6h (Cells 57 & 58), observe the following rule:

Children in federal AFDC-FC and nonfederal AFDC-FC are reported on the CA 237 FC in the same category as claimed on fiscal reporting documents CA 800.

6. Total net expenditures for FC during the month (Sum of Items 6a through 6h, Column D): ***This item is automatically calculated.*** It is the sum of Items 6a through 6h in Column D (Cells 32, 36, 40, 44, 48, 52, 56 and 60). This item provides the net amount of FC issued to, or on behalf of, recipients during the report month, after accounting for cancellations, repayments of aid and all adjustments for the current and all prior months. Round to the nearest whole dollar amount. [Cell 28]
- a. Foster Family Homes
This includes the new children entries in Item 2-1 (Cell 4).

Column (A) AFDC-FC Children – Non-Federal

Enter the number of children in Foster Family Home placements without federal participation.
[Cell 29]

ITEM INSTRUCTIONS (Continued)Column (B) AFDC-FC Children – Federal

Enter the number of children in Foster Family Home placements with federal participation. [Cell 30]

Column (C) AFDC-FC Amount – Federal

Enter the federal share of aid issued to or on behalf of children in Foster Family Home placements with federal participation. [Cell 31]

Column (D) AFDC-FC Amount – Combined Fed/Non-Fed

Enter the net issuances for Foster Family Home placements. [Cell 32]

b. ISFC – Foster Family Homes

This includes the new children entries in Item 2-2 (Cell 5).

Column (A) AFDC-FC Children – Non-Federal

Enter the number of children in Foster Family Home placements under the ISFC rate without federal participation. [Cell 33]

Column (B) AFDC-FC Children – Federal

Enter the number of children in Foster Family Home placements under the ISFC rate with federal participation. [Cell 34]

Column (C) AFDC-FC Amount – Federal

Enter the federal share of aid issued to or on behalf of children in Foster Family Home placements under the ISFC rate with federal participation. [Cell 35]

Column (D) AFDC-FC Amount – Combined Fed/Non-Fed

Enter the net issuances for Foster Family Home placements under the ISFC rate. [Cell 36]

c. Relative Homes /NREFM Homes

This includes the new children entries in Item 2-3 (Cell 6).

Column (A) AFDC-FC Children – Non-Federal

Enter the number of children in Relative Home/NREFM Home placements without federal participation. [Cell 37]

Column (B) AFDC-FC Children – Federal

Enter the number of children in Relative Home/NREFM Home placements with federal participation. [Cell 38]

Column (C) AFDC-FC Amount – Federal

Enter the federal share of aid issued to or on behalf of children in Relative Home/NREFM Home placements with federal participation. [Cell 39]

Column (D) AFDC-FC Amount – Combined Fed/Non-Fed

Enter the net issuances for Relative Home/NREFM Home placements. [Cell 40]

d. ISFC – Relative Homes/NREFM Homes

This includes the new children entries in Item 2-4 (Cell 7).

Column (A) AFDC-FC Children – Non-Federal

Enter the number of children in Relative Homes/NREFM Homes under the ISFC rate without federal participation. [Cell 41]

ITEM INSTRUCTIONS (Continued)Column (B) AFDC-FC Children – Federal

Enter the number of children in Relative Homes/NREFM Homes under the ISFC rate with federal participation. [Cell 42]

Column (C) AFDC-FC Amount – Federal

Enter the federal share of aid issued to or on behalf of children in Relative Homes/NREFM Homes under the ISFC rate with federal participation. [Cell 43]

Column (D) AFDC-FC Amount – Combined Fed/Non-Fed

Enter the net issuances for Relative Homes/NREFM Home placements under the ISFC rate. [Cell 44]

e. Foster Family Agencies

This includes the new children entries in Item 2-5 (Cell 8).

Column (A) AFDC-FC Children – Non-Federal

Enter the number of children in Foster Family Agency placements without federal participation. [Cell 45]

Column (B) AFDC-FC Children – Federal

Enter the number of children in Foster Family Agency placements with federal participation. [Cell 46]

Column (C) AFDC-FC Amount – Federal

Enter the federal share of aid issued to or on behalf of children in Foster Family Agency placements with federal participation. [Cell 47]

Column (D) AFDC-FC Amount – Combined Fed/Non-Fed

Enter the net issuances for Foster Family Agency placements. [Cell 48]

f. ISFC – Foster Family Agencies

This includes the new children entries in Item 2-6 (Cell 9).

Column (A) AFDC-FC Children – Non-Federal

Enter the number of children in Foster Family Agency placements under the ISFC rate without federal participation. [Cell 49]

Column (B) AFDC-FC Children – Federal

Enter the number of children in Foster Family Agency placements under the ISFC rate with federal participation. [Cell 50]

Column (C) AFDC-FC Amount – Federal

Enter the federal share of aid issued to or on behalf of children in Foster Family Agency placements under the ISFC rate with federal participation. [Cell 51]

Column (D) AFDC-FC Amount – Combined Fed/Non-Fed

Enter the net issuances for Foster Family Agency placements under the ISFC rate. [Cell 52]

g. Group Homes

This includes the new children entries in Item 2-7 (Cell 10).

Column (A) AFDC-FC Children – Non-Federal

Enter the number of children in Group Home placements without federal participation. [Cell 53]

ITEM INSTRUCTIONS (Continued)Column (B) AFDC-FC Children – Federal

Enter the number of children in Group Home placements with federal participation. [Cell 54]

Column (C) AFDC-FC Amount – Federal

Enter the federal share of aid issued to or on behalf of children in Group Home placements with federal participation. [Cell 55]

Column (D) AFDC-FC Amount – Combined Fed/Non-Fed

Enter the net issuances for Group Home placements. [Cell 56]

h. Short-Term Residential Therapeutic Program

This includes the new children entries in Item 2-8 (Cell 11).

Column (A) AFDC-FC Children – Non-Federal

Enter the number of children in Short-Term Residential Therapeutic Program placements without federal participation. [Cell 57]

Column (B) AFDC-FC Children – Federal

Enter the number of children in Short-Term Residential Therapeutic Program placements with federal participation. [Cell 58]

Column (C) AFDC-FC Amount – Federal

Enter the federal share of aid issued to or on behalf of children in Short-Term Residential Therapeutic Program placements with federal participation. [Cell 59]

Column (D) AFDC-FC Amount – Combined Fed/Non-Fed

Enter the net issuances for Short-Term Residential Therapeutic Program placements. [Cell 60]

COMMENTS**Item 1b Adjustment Explanation**

Use this box to explain the reason for the Item 1b adjustments.

General Comments

Use this box to:

- Explain any major fluctuations in data.
- Provide any comments the county determines necessary, including major changes in procedures, programming or staffing that have affected the data.

Revised Report Explanation

Use this box to explain the reasons a revised report is being submitted. If this is a revised report, this box must be completed. If the report is an Initial report (the first report submitted for the report month) this box must remain blank.

Aid to Families with Dependent Children (AFDC) Foster Care (FC) Caseload Movement and Expenditures Report CA 237 FC

VALIDATION RULES AND EDITS

CELLS 1 - 60

Each data cell in this report must be a whole number equal to or greater than zero (0), except cell 3; which may be either a positive or negative number. Enter no decimals. No data cells should be left blank.

Initial reports: If "Initial" is selected, the "Revised Report Explanation" box near the bottom of the report form must be left blank.

Revised reports: If "Revised" is selected, enter the reasons for the revision in the "Revised Report Explanation" box near the bottom of the report form.

PART A. AFDC-FC Caseload

Item 1a *Item 1a must be equal to last month's report Item 5*

Cell 2 Cell 2 must be equal to Cell 27 of last month's report

Item 1b *Item 1b must be equal to Item 1 minus Item 1a*

Cell 3 Cell 3 must be equal to (Cell 1 minus Cell 2) (Positive or negative number)
If Cell 3 is not 0, explain the reason for the adjustment in the "Item 1b Adjustment Explanation" box
If Cell 3 is 0, the "Item 1b Adjustment Explanation" box must be blank

Item 2 *Item 2 must be equal to (Item 2-1 plus Item 2-2 plus Item 2-3 plus Item 2-4 plus Item 2-5 plus Item 2-6 plus Item 2-7 plus Item 2-8)*

Cell 12 Cell 12 must be equal to (Cell 4 plus Cell 5 plus Cell 6 plus Cell 7 plus Cell 8 plus Cell 9 plus Cell 10 plus Cell 11)

Item 2 *Item 2 must be equal to (Item 2a plus Item 2b plus Item 2c plus Item 2d plus Item 2e plus Item 2f)*

Cell 12 Cell 12 must be equal to (Cell 13 plus Cell 14 plus Cell 15 plus Cell 16 plus Cell 17 plus Cell 18)

Item 3 *Item 3 must be equal to (Item 1 plus Item 2)*

Cell 19 Cell 19 must be equal to (Cell 1 plus Cell 12)

Item 3 *Item 3 must be equal to (Item 3a plus Item 3b)*

Cell 19 Cell 19 must be equal to (Cell 20 plus Cell 21)

Item 3a *Item 3a must be equal to (Item 6a plus Item 6b plus Item 6c plus Item 6d plus Item 6e plus Item 6f plus Item 6g plus Item 6h in Column A and Column B)*

Cell 20 Cell 20 must be equal to (Cell 29 plus Cell 30 plus Cell 33 plus Cell 34 plus Cell 37 plus Cell 38 plus Cell 41 plus Cell 42 plus Cell 45 plus Cell 46 plus Cell 49 plus Cell 50 plus Cell 53 plus Cell 54 plus Cell 57 plus Cell 58)

Item 4 *Item 4 must be equal to (Item 4a plus Item 4b plus Item 4c plus Item 4d)*

Cell 22 Cell 22 must be equal to (Cell 23 plus Cell 24 plus Cell 25 plus Cell 26)

Item 4 *Item 4 must be less than or equal to Item 3*

Cell 22 Cell 22 must be less than or equal to Cell 19

Item 5 *Item 5 must be equal to (Item 3 minus Item 4)*

Cell 27 Cell 27 must be equal to (Cell 19 minus Cell 22)

PART B. NET EXPENDITURES

Item 6 *Item 6 must be equal to the sum of Items 6a through 6h, Column D*
Cell 28 **Cell 28** must be equal to (Cell 32 plus Cell 36 plus Cell 40 plus Cell 44 plus Cell 48 plus Cell 52 plus Cell 56 plus Cell 60)

Item 6a *Item 6a Column D must be greater than or equal to Item 6a Column C*
Cell 32 **Cell 32** must be greater than or equal to Cell 31

Item 6b *Item 6b Column D must be greater than or equal to Item 6b Column C*
Cell 36 **Cell 36** must be greater than or equal to Cell 35

Item 6c *Item 6c Column D must be greater than or equal to Item 6c Column C*
Cell 40 **Cell 40** must be greater than or equal to Cell 39

Item 6d *Item 6d Column D must be greater than or equal to Item 6d Column C*
Cell 44 **Cell 44** must be greater than or equal to Cell 43

Item 6e *Item 6e Column D must be greater than or equal to Item 6e Column C*
Cell 48 **Cell 48** must be greater than or equal to Cell 47

Item 6f *Item 6f Column D must be greater than or equal to Item 6f Column C*
Cell 52 **Cell 52** must be greater than or equal to Cell 51

Item 6g *Item 6g Column D must be greater than or equal to Item 6g Column C*
Cell 56 **Cell 56** must be greater than or equal to Cell 55

Item 6h *Item 6h Column D must be greater than or equal to Item 6h Column C*
Cell 60 **Cell 60** must be greater than or equal to Cell 59

Item 6a *If Item 6a Column B is zero (0), then Item 6a Column C must be zero (0)*
Cell 30 **If Cell 30 is zero, then Item 31** must be zero (0)

Item 6b *If Item 6b Column B is zero (0), then Item 6b Column C must be zero (0)*
Cell 34 **If Cell 34 is zero, then Item 35** must be zero (0)

Item 6c *If Item 6c Column B is zero (0), then Item 6c Column C must be zero (0)*
Cell 38 **If Cell 38 is zero, then Item 39** must be zero (0)

Item 6d *If Item 6d Column B is zero (0), then Item 6d Column C must be zero (0)*
Cell 42 **If Cell 42 is zero, then Item 43** must be zero (0)

Item 6e *If Item 6e Column B is zero (0), then Item 6e Column C must be zero (0)*
Cell 46 **If Cell 46 is zero, then Item 47** must be zero (0)

Item 6f *If Item 6f Column B is zero (0), then Item 6f Column C must be zero (0)*
Cell 50 **If Cell 50 is zero, then Item 51** must be zero (0)

Item 6g *If Item 6g Column B is zero (0), then Item 6g Column C must be zero (0)*
Cell 54 **If Cell 54 is zero, then Item 55** must be zero (0)

Item 6h *If Item 6h Column B is zero (0), then Item 6h Column C must be zero (0)*
Cell 58 **If Cell 58 is zero, then Item 59** must be zero (0)

PART B. NET EXPENDITURES (Continued)**Item 6a** *If Item 6a Column D is zero (0), then Item 6a Column A plus Item 6a Column B must be zero (0)*

Cell 32 If Cell 32 is zero, then Cell 29 plus Cell 30 must be zero (0)

Item 6b *If Item 6b Column D is zero (0), then Item 6b Column A plus Item 6b Column B must be zero (0)*

Cell 36 If Cell 36 is zero, then Cell 33 plus Cell 34 must be zero (0)

Item 6c *If Item 6c Column D is zero (0), then Item 6c Column A plus Item 6c Column B must be zero (0)*

Cell 40 If Cell 40 is zero, then Cell 37 plus Cell 38 must be zero (0)

Item 6d *If Item 6d Column D is zero (0), then Item 6d Column A plus Item 6d Column B must be zero (0)*

Cell 44 If Cell 44 is zero, then Cell 41 plus Cell 42 must be zero (0)

Item 6e *If Item 6e Column D is zero (0), then Item 6e Column A plus Item 6e Column B must be zero (0)*

Cell 48 If Cell 48 is zero, then Cell 45 plus Cell 46 must be zero (0)

Item 6f *If Item 6f Column D is zero (0), then Item 6f Column A plus Item 6f Column B must be zero (0)*

Cell 52 If Cell 52 is zero, then Cell 49 plus Cell 50 must be zero (0)

Item 6g *If Item 6g Column D is zero (0), then Item 6g Column A plus Item 6g Column B must be zero (0)*

Cell 56 If Cell 56 is zero, then Cell 53 plus Cell 54 must be zero (0)

Item 6h *If Item 6h Column D is zero (0), then Item 6h Column A plus Item 6h Column B must be zero (0)*

Cell 60 If Cell 60 is zero, then Cell 57 plus Cell 58 must be zero (0)

Item 6a *If Item 6a Column D is not zero (0), then Item 6a Column A plus Item 6a Column B must not be zero (0)*

Cell 32 If Cell 32 is not zero, then Cell 29 plus Cell 30 must not be zero (0)

Item 6b *If Item 6b Column D is not zero (0), then Item 6b Column A plus Item 6b Column B must not be zero (0)*

Cell 36 If Cell 36 is not zero, then Cell 33 plus Cell 34 must not be zero (0)

Item 6c *If Item 6c Column D is not zero (0), then Item 6c Column A plus Item 6c Column B must not be zero (0)*

Cell 40 If Cell 40 is not zero, then Cell 37 plus Cell 38 must not be zero (0)

Item 6d *If Item 6d Column D is not zero (0), then Item 6d Column A plus Item 6d Column B must not be zero (0)*

Cell 44 If Cell 44 is not zero, then Cell 41 plus Cell 42 must not be zero (0)

Item 6e *If Item 6e Column D is not zero (0), then Item 6e Column A plus Item 6e Column B must not be zero (0)*

Cell 48 If Cell 48 is not zero, then Cell 45 plus Cell 46 must not be zero (0)

Item 6f *If Item 6f Column D is not zero (0), then Item 6f Column A plus Item 6f Column B must not be zero (0)*

Cell 52 If Cell 52 is not zero, then Cell 49 plus Cell 50 must not be zero (0)

Item 6g *If Item 6g Column D is not zero (0), then Item 6g Column A plus Item 6g Column B must not be zero (0)*

Cell 56 If Cell 56 is not zero, then Cell 53 plus Cell 54 must not be zero (0)

Item 6h *If Item 6h Column D is not zero (0), then Item 6h Column A plus Item 6h Column B must not be zero (0)*

Cell 60 If Cell 60 is not zero, then Cell 57 plus Cell 58 must not be zero (0)