# Instructions for the California LifeLine Wireline Claim Form Effective January 1, 2022

California LifeLine Service Providers may claim reimbursement for administrative costs and lost revenues from the California LifeLine Fund (Fund) consistent with General Order (GO) 153.

* All wireline service providers must the complete [California LifeLine Wireline Claim Form Effective 01.01.2022](https://webproda.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/lifeline/claim-forms/wireline/2022/claimformwireline01012022final.xlsx), which can be found on the CPUC website. Service Providers may not make changes to the claim form except where directed to by these Wireline Claim Form Instructions or by Communications Division (CD) staff.
* The [California LifeLine Wireline Claim Form Effective 01.01.2022](https://webproda.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/lifeline/claim-forms/wireline/2022/claimformwireline01012022final.xlsx) can be found on the CPUC website under “California LifeLine Related Forms and Notices for Carriers” at the following URL: <https://www.cpuc.ca.gov/lifeline-related-forms-and-notices-for-carriers>. Additionally, staff has provided a [Sample Wireline Claim Form](https://webproda.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/lifeline/claim-forms/wireline/2022/sampleclaimformwireline01012022final.xlsx).
* Service providers must complete and submit all sheets of the California LifeLine Wireline Claim Form Effective 01.01.2022 excel workbook. Additionally, service providers must submit a signed copy of the Claim Form Summary page as a PDF.
* All required documents must be submitted via email to lifelineclaim@cpuc.ca.gov in advance of the deadline.
* California LifeLine Service Providers with 100 or more California LifeLine subscribers shall submit the California LifeLine Claim Form no later than 60 days after the conclusion of the month during which service was provided. If the 60th day falls on a weekend or holiday, the forms shall be submitted on the next business day. Administrative costs must be filed at least every three months. All late filed LifeLine Claims are deemed void and denied.
* California LifeLine Service Providers with fewer than 100 California LifeLine subscribers may request permission from CD to file their California LifeLine Claim Forms on a biannual basis. No claim form shall be accepted if it is filed more than 6 months after the end of the month during which service was provided and any claim for California LifeLine Program reimbursement not timely submitted is deemed void and denied. California LifeLine Service Providers with fewer than 100 California LifeLine subscribers who have not requested permission to file their claims biannually must submit them no later than 60 days after the end of the claim month.
* California LifeLine Service Providers must include a PDF copy of their federal LifeLine Claims Worksheet every month along with their California LifeLine claims filing if it claims federal Lifeline subsidies from the Universal Service Fund (USF). Further instructions regarding this requirement can be found in the [Replacement for Form 497 in California Claim Filings Administrative Letter.](https://www.cpuc.ca.gov/uploadedFiles/CPUC_Public_Website/Content/Utilities_and_Industries/Communications_-_Telecommunications_and_Broadband/Consumer_Programs/California_LifeLine_Program/ReplaceForm497AdminLtr04112018.pdf)
* Whenever the submitted Claim Form workbook reflects a change in rates, the service provider must also submit a copy of the approved tariff or a copy of the California LifeLine Service Provider’s approved schedule of rates and charges.
* To facilitate timely process of the claims, supporting documents should be made available to CD, upon request, within 10 business days. Failure to provide supporting workpapers for all claimed items will constitute reasonable grounds for rejection of such claims.
* California LifeLine Service Providers may only claim those costs and lost revenues identified in GO 153 or other Commission Decision. California LifeLine Service Providers shall not claim any costs or lost revenues that are prohibited by GO 153or the Commission’s rules and regulations.
* California LifeLine Service Providers will continue to report their administrative costs with their monthly claims, which may include data processing, subscriber notification, accounting, service representative, legal, and administrative costs associated with the deferred payment plan. Service providers must claim their administrative costs in their claim filing at least every three months, or they will not receive any reimbursement. (D.10.11.033 Page 83)
* Claims shall be reported to the nearest cent.

## Claim Form Summary

* The Claim Form Summary shows all the items for which the service provider is claiming reimbursement. The Line numbers shown on the Claim Form Summary are used to label calculations throughout the California LifeLine Wireline Claim Form Effective 01.01.2022 workbook and these claim form instructions.
* Service providers must fill in the claim period (month and year), the California LifeLine Service Provider name, and the CPCN. Additionally, service providers must completely fill out the certification/signature section.
* The Claim Form Summary page has been pre-populated with links to the detail tabs, so it should not be necessary for service providers to enter any numbers on any of the numbered lines on this tab. However, service providers should verify each number on the Claim Form Summary prior to submission.
* Service Providers must manually enter information in most of the Subscriber Statistics table.
* Service Provides must submit a signed PDF copy of the Claim Form Summary page along with the completed California LifeLine Wireline Claim Form Effective 01.01.2022 workbook.
* Funding Type F is used for participants that are eligible to receive both the federal and state subsidies. Funding Type C is used for participants that are eligible for only the state subsidy. The California LifeLine Program will provide an additional state subsidy to make up for the loss of federal support for Funding Type C participants in accordance with Decision 21-09-023.
* D. 21-09-023 authorized the California LifeLine Program to provide an additional state subsidy to make up for the loss of federal support for Funding Type F participants that do not meet the broadband service standards effective December 1, 2022.
* Emergency Broadband Benefit (EBB) was adopted on May 12, 2021 by the FCC. EBB Participating providers will make available to eligible households a monthly discount up to $50.00 per month off the standard rate for an Internet service offering and associated equipment, or on Tribal lands, the monthly discount may be up to $75.00 per month. This information can be found on the "GUIDANCE REGARDING THE SUBMISSION OF ADVICE LETTERS AND REIMBURSEMENT CLAIMS FOR CALIFORNIA LIFELINE SERVICE PROVIDERS WHO ARE PARTICIPATING IN THE FCC EMERGENCY BROADBAND BENEFIT PROGRAM" that was sent on 4/19/2021. This will be sunsetting in February 2022.

## Data Fields

* The Data Fields tab is designed to auto-populate based on the information that is entered on the other tabs of the Wireline Claim Form Effective 01.01.2022; service providers do not need to enter any information on this tab. However, service providers should review the data that appears in this tab every month prior to submitting their claim to confirm that it is accurate and consistent with the rest of the claim.
* No data should be entered in cells that are shaded gray.

## Weighted Average

* Service Providers must fill out both tables on the Weighted Avg sheet. In the first table, service provides are only required to show categories for which they have customers during the relevant claim month. Information provided in this table should match the information in the Weighted Average Report (WAR) provided by the California LifeLine Administrator (Administrator).
* The list below lists the information that should be entered in each column of the Weighted Average table.
	+ Service Type: Flat
	+ Rate Group: varies by service provider
	+ USAC Service Type: “Voice”, “Bundled Voice”, “Bundled Broadband”, or “Bundled Voice and Broadband”. There will be a drop-down list that the service provider can choose from.
	+ LifeLine Funding Type: C or F. Funding Type F is used for participants that are eligible to receive both the federal and state subsidies. Funding Type C is used for participants that are eligible for only the state subsidy. There will be a drop-down list that the service provider can choose from.
	+ Tribal Lands: Y (Yes) or N (No). Only participants who meet the requirements for Enhanced LifeLine and have submitted the required form should be shown as “Y” in this category. There will be a drop-down list that the service provider can choose from.
	+ TTY Indicator: Y (Yes) or N (No). This refers to 2nd line discounts for participants who use a TTY. There will be a drop-down list that the service provider can choose from.
	+ Broadband Federal Standards: Y (Yes) or N (No). Only participants’ plans that meet the broadband standards. There will be a drop-down list that the service provider can choose from.
	+ Emergency Broadband Benefit (EBB): Y (Yes) or N (No). Only participants’ plans that meet the EBB. There will be a drop-down list that the service provider can choose from.
	+ Weighted Average: The weighted number of subscribers that fit into the category defined in the other columns for the claim month. The weighted average may not be higher than number shown in WAR issued by Administrator for any category.
	+ EOM Status Count: The number of California LifeLine participants in that category active with the service provider at the end of the claim month. These numbers should math End-of-Month (EOM) numbers in the WAR issued by the Administrator.
* The Total row should reflect the total Weighted Average and EOM (End-of-Month) numbers of participants in all categories. A sum formula has been included in the Total row cells, but service providers should verify the sum is accurate and includes all used rows.
	+ Service providers may insert additional rows in the Weighted Average table if needed. Staff recommends that the additional rows are added in the middle (not immediately before the Total row) so that sum in total cells automatically updates. Otherwise, service providers will need to modify the formula in the total rows.
* Service providers are required to complete the Rate Group with Corresponding Tariffed Rate table (the 2nd table on the Weighted Avg tab).
	+ Definitions of Columns A through G are the same as in the 1st table.
	+ Regular Rate: the rate charged to non-LifeLine customers
	+ LifeLine Rate is the rate charged to LifeLine participants.
	+ Both the Regular Rate and LifeLine Rate should match the rates in the service providers’ approved tariff.
	+ If the rates for some rate groups do not change depending on the information in the LifeLine Funding Type, Tribal Lands, or TTY Indicator columns, then the service provider may write in “F or C” or “Y or N” in those columns.

### Supplemental Documentation –EBB Plan:

Effective 01.01.2022 workbook, all participating wireline service providers that are participating in the EBB Program are required to submit an additional excel workbook with the information described in the table below for all EBB services.

In the table shown below, the Tribal Lands and TTY columns should show Y or N and the EBB Service Plan should show the service description and rate. The USAC Service Type should show Voice, Bundled Voice, Bundled Broadband, or Bundled Voice and Broadband. The Funding Type should show F for Federal/California and C for California Only subscribers. The Weighted Average column should show the weighted average count per subscriber for the claim period. Service Providers will continue to submit this supplemental documentation until the Administrator incorporates the EBB Tier to the Weighted Average Report.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **LifeLine Telephone Number** | **Service Address** | **EBB Service Plan** | **USAC Service Type** | **Funding Type (F or C)** | **Tribal**  | **TTY** | **Meets Broadband Standards (Y or N)** |  | **Weighted Average** |
| XXX-XXX-XXXX | Address | EBB Tier | Voice, Bundled Voice, Bundled Broadband, or Bundled Voice and Broadband | F or C | Y or N | Y or N | Y or N |  | 1 |
| XXX-XXX-XXXX | Address | EBB Tier | Voice, Bundled Voice, Bundled Broadband, or Bundled Voice and Broadband | F or C | Y or N | Y or N | Y or N |  | 0.5 |

## SSA

* The SSA tab allows the service providers to calculate how much of the SSA (Specific Support Amount) they may claim for specific groups of participants. Service Providers are only required to complete the categories for which they are claiming during the claim month.
* The maximum SSA is $16.23 from January 1, 2022 through December 31, 2022. The SSA is updated annually, effective January 1 of each year. After 2021, service providers should update the maximum SSA shown on the Claim Form to reflect the amount stated in the most recent SSA Administrative Letter, available at <http://cpuc.ca.gov/General.aspx?id=1100>.
* Service Providers may not claim reimbursement for a greater SSA than is shown in their approved tariff.
* In accordance with D. 21-09-023, Service providers may claim additional state support to make-up for the loss of federal support for California-only (Funding Type C participants). The maximum make-up support is $9.25 per participant per month ($34.25 for enhanced Lifeline participants). This is only for services that meet federal broadband standards.
* The SSA tab is divided into eight (8) tables for reimbursement for the 1st LifeLine Line, Tribal Subscribers, 2nd LifeLine line for TTY, 2nd LifeLine line for TTY for Tribal participants, 1st LifeLine Line that do not meet Federal Standards, Tribal Subscribers that do not meet Federal Standards, 2nd LifeLine line for TTY that do not meet Federal standards, 2nd LifeLine line for TTY for Tribal participants that also do not meet Federal standards. The numbers in the Claim Form Line # column refer to the lines on the Claim Form Summary page.
* Columns
	+ Rates shown in Col C (Regular Basic Service Rate), Col D (EUCL Charge) and Col H (LifeLine Rate) must match the approved tariff or schedule or rates and charges
	+ The USAC Service Type, Col F will be provided by the TPA and must match the Weighted Average Report.
	+ Federal Support (Col I): the claim form must show that the service provider has claimed the maximum amount of support for which they are eligible from the federal lifeline program before claiming state support.
		- For Funding Type F lines, service providers must show the amount of Federal Support in Col I.
		- For Funding Type F lines for services that do not meet the federal broadband standards will show an amount in Column J (State Makeup for Federal Support). D. 21-09-023 authorizes the program to replace $2.00 per month for reduced federal support for wireline participants from December 1, 2021 through November 30, 2022.
		- For Funding Type C lines, the amount of Federal Support shown in Col I will be $0. In its place, providers should show an amount in Column J (State Makeup for Federal Support). In most circumstances the amount shown in Column J for Funding Type C will be equal to the total amount shown for that same rate group in Column I when it’s Funding Type F.
		- Non ETC are not eligible to receive State make up or federal support.
* Service Providers may add additional rows to each Claim Form Line # section if needed to show additional Rate Groups. If additional rows are added, service providers should copy the pre-filled numbers and formulas from the existing rows into the new rows.
* There is an assumed payment floor of $5.00 for California Lifeline Flat Rate Service. See GO 153 Section, 9.3.2.2.
	+ The payment floor does not apply to Enhanced (Tribal) participants, including those that are Funding Type C.
* See [Sample Wireline Claim Form](https://webproda.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/lifeline/claim-forms/wireline/2022/sampleclaimformwireline01012022final.xlsx)  for sample calculations.

### EBB and SSA

* The EBB and SSA tab allow the service providers to calculate how much of the SSA (Specific Support Amount) they may claim for specific groups of participants. Service Providers are only required to complete the categories for which they are claiming during the claim month.
* The maximum EBB is $50 or $75 on Tribal Lands starting May 12, 2021 and will last for 6 months or until the fund is exhausted.
* The same rules apply for the Maximum SSA = $16.23 and $25 + $9.25 for Tribal.
* The SSA tab is divided into eight (8) tables for reimbursement for the 1st LifeLine Line, Tribal Subscribers, 2nd LifeLine line for TTY, 2nd LifeLine line for TTY for Tribal participants, 1st LifeLine Line that do not meet Federal Standards, Tribal Subscribers that do not meet Federal Standards, 2nd LifeLine line for TTY that do not meet Federal standards, 2nd LifeLine line for TTY for Tribal participants that also do not meet Federal standards.
* The plans have been separated by line categories on Col A with EBB.
* If additional rows are needed please add rows for specific Claim Form Line # by inserting rows after the first row for each Line number.

#### Columns

* + Col A (Claim Form Line #), B (Type of Service), and G (LifeLine Funding Type) have been pre-filled. Service Providers should not have a need to change the information entered in any of these columns.
	+ Rates shown in Col C (Regular Basic Service Rate), Col D (EUCL Charge), Col E (Rate Group), and Col H (LifeLine Rate) must match the approved tariff or schedule or rates and charges.
	+ Col F (USAC Service Type): Choose from the drop-down list for the correct Service Type.
	+ Federal Support (Col I): The claim form must show that the service provider has claimed the maximum amount of support for which they are eligible from the federal lifeline program before claiming EBB and SSA.

#### Funding Type F

* + - For Funding Type F lines, service providers must show the amount of Federal Support in Col I.
		- For Funding Type F lines for services that do not meet the Federal broadband standards will show an amount of $5.25 for Column I.

#### Funding Type C

* + - For Funding Type C lines, the amount of Federal Support shown in Col I will be $0. In its place, providers should show an amount of $9.25 in Col K (State Makeup for Federal Support) after the EBB is fully subsidized. Col I has been pre-filled to show $0 for all Funding Type C lines.
		- For Funding Type C lines for services that do not meet the Federal broadband standards, the amount of Federal Support shown in Col I will be $0. In its place, providers should show an amount in Col K (State Makeup for Federal Support) $5.25 if the EBB is fully subsidized.
* Col J (Emergency Broadband Benefit Program): The Max EBB is $50 off the standard rate after subtracting the Federal subsidy.
* Col K (State Makeup For Federal Support): State Make up for CA-only.
	+ Col L (Lost Revenue): Calculates the regular basic service rate minus federal support, EBB and State Support. The lost revenue is the amount that will be eligible for SSA.
	+ Col M (Maximum SSA): Pre-populated with the maximum SSA of $16.23.
* Col N (Amount of SSA Eligible for Reimbursement): This column was pre-populated with formulas that will choose the minimum amount between Col L and M.
* Col O (EAS Additional Support): Extended Area Service amount should match the rates on the Service Providers Tariff.
* Col P (State Reimbursement Amount per Subscriber): This column was pre-populated with formulas that will add the State Makeup for Federal Support, the eligible SSA and EAS.
* See [Sample Wireless Claim Form](https://webproda.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/lifeline/claim-forms/wireline/2022/sampleclaimformwireline01012022final.xlsx) for sample calculations.

## Lines 1, 2, 3, and 4 for Monthly Recurring Charges

* The Lines 1, 2, 3, and 4 tab shows the same categories as the SSA tab, but they have been rearranged to match with the numbered lines on the Claim Form Summary page.
* EBB was added to each category located on Col A. The line number will be listed with an EBB.
* Service Providers must fill out Columns D, E, F and G. The formulas in Col H have been pre-filled. Service Providers will need to include the formulas if additional lines are added.
* The Total reimbursement amount for each rate group category will equal the reimbursement amount per subscriber for that category multiplied by the weighted average. This formula has been pre-filled in the spreadsheet.
* Service providers may add additional rows to each numbered claim form line section if needed to show additional rate groups. If additional rows are added, it is recommended that service providers insert the new rows between the 2 original rows so that the sum in the total cell will automatically include the values from the new rows. Otherwise, service providers must update the sum formula in the yellow total cells to include the information in the new rows. Additionally, service providers must copy the formula from Col H into the additional rows.
* The USAC Service Type (Col E) will be provided by the TPA.
* The Reimbursement Amount Per Subscriber (Col F) should be pulled from SSA tab. It is recommended that service providers link the cells in Col F to the relevant cells on the SSA tab.
* See [Sample Wireline Claim Form](https://webproda.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/lifeline/claim-forms/wireline/2022/sampleclaimformwireline01012022final.xlsx)  for sample calculations.

## Lines 5, 6, 7, and 8 for Non-Recurring Charges

* Service Providers must fill out the information in Columns C, E, F, G, and K. The other columns are pre-filled with the required formulas.
	+ Col C – For service providers who have multiple types and costs of connection or conversion charges (such as premise visits or reconnection charges), this information should be included in Col C. Each type of connection or conversion charge (that has a separate price) should be in its own row within the appropriate Claim Form Line # section. Service providers who only have 1 type/price of connection or conversion charges may leave this column blank.
	+ Col E – Regular Charge: This is the rate charged to non-LifeLine customers. It must match the rate shown in the tariff
	+ Col F- LifeLine Charge: This is the rate charged to LifeLine customers. It must match the rate shown in the tariff.
	+ Col G- Federal Support: This is the amount of support (if any) received from the federal Lifeline program for this type of charge
* If additional rows are needed, service providers should copy the data and formulas from the pre-filled cells in the existing rows
* For service providers that have multiple prices for Connection or Conversion charges, a separate row should be used for each price and a description of the service (i.e. premise visit or reconnection for non-payment) should be included in Col C (Service Description – Detail)
* In accordance with Decision 14-01-036, reimbursement for connection and conversion charges is capped at $39 per participant per instance.
* The total state reimbursement amount for each Line number should be shown in the yellow cells in Col L, these amounts should be included on the Claim Form Summary page.
* See [Sample Wireline Claim Form](https://webproda.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/lifeline/claim-forms/wireline/2022/sampleclaimformwireline01012022final.xlsx) for sample calculations

### Supplemental Documentation for Non-Recurring Charges

In addition to filling out the Lines 5,6,7,8 tab in the California LifeLine Wireline Claim Form Effective 05.01.2021 workbook, all participating wireline service providers are required to submit an additional excel workbook with the information described below. Service Providers must include tables with the heading shown below and complete them for all claimed connection and conversion charges.

In the tables shown below, the Tribal Lands and TTY columns should show Y or N and the LifeLine Funding Type should show F or C, similar to the Weighted Average tab of the California LifeLine Wireline Claim Form Effective 01.01.2022.

**Sheet #1 – New Connections**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Customer Phone Number | Service Address | Rate Group | LifeLine Funding Type | Tribal Lands | TTY | Connection Description |
|  |  |  |  |  |  |  |

**Sheet #2 - Conversions**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Customer Phone Number | Service Address | Rate Group | LifeLine Funding Type | Tribal Lands | TTY | Reason for Conversion |
|  |  |  |  |  |  |  |

## Lines 9 through 9.1a for Untimed Calls

D. 20-10-006 – Program eliminated subsidies for measured rate plans, effective December 1, 2020.

## Line 10 for Surcharges and Taxes

* Service providers may claim reimbursement for surcharges and taxes in accordance with Go 153, Sections 9.3.4 through 9.3.6
* The reimbursable amount of Federal Excise Tax (FET) is limited to the lost revenues specified in GO 153, Section 9.5.3. Service Providers must show the calculation used to determine the claimed amount of FET and may add an additional table to the Line 10 tab of the Wireline Claim Form to show these calculations.

## Lines 11 and 12 for Administrative Expenses

* All California LifeLine Service Providers may choose to either claim for their actual incremental administrative expenses by filling out Line 11 or claim a fixed amount of $0.03 per subscriber by filling out Line 12.
* Service Providers may claim for Line 11 or Line 12 expenses, not both.
* Service Providers will submit supporting documentation for all administrative expenses.
* See [Sample Wireline Claim Form](https://webproda.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/lifeline/claim-forms/wireline/2022/sampleclaimformwireline01012022final.xlsx)  for sample calculations.

### Line 11 – Incremental Administrative Expense

* Service Providers that choose to claim for Incremental Administration Expenses must fill in the first Line 11 table with their actual incremental expenses. Service Providers may not add additional rows or categories to this table.
* Service Providers must include a description of the costs in Col C.
* Incremental Administrative Expenses are capped at $0.50 per subscriber based on the total weighted average for the claim month.
* The Incremental Administrative Expense calculation table will show the calculation of allowable expenses. Columns B through F should automatically populate with information that has been entered elsewhere in the form. Service Providers must then enter the formula shown below into Col G to calculate the total allowable incremental administrative expense.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Col G (Total Incremental Administrative Expense) | = | Col C (Total weighted average) | x | Col F (Allowable Incremental Administrative Cost per subscriber)  |

### Line 12 – Administrative Expense Cost Factor

California LifeLine Service Providers that are not reporting incremental costs may use the Line 12 Administrative Expense Cost Factor to claim $0.03 per subscriber. The total weighted average count (Col B) should use the total weighted average number from the Weighted Average tab.

Service providers intending to claim for this item must enter the following formula into Col D:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Col D (Total Administrative Expense Cost Factor) | = | Col B (Total weighted average) | x | Col C (Administrative Expense Cost Factor)  |

## Line 13 for Implementation Costs

* Service Providers may only claim for Implementation Costs if given explicit direction in a Commission Decision or Resolution or from Commission staff via an Administrative Letter.
* The implementation costs may include methods and procedures development, training, special subscriber notification, system revision, etc.
* California LifeLine Service Providers shall state whether the implementation costs are for one-time only or for a period of months with an estimated completion date.
* California LifeLine Service Providers shall provide copies of invoices for any fees paid to third-party vendors, e.g., Direct Materials, Equipment, Direct Labor, etc.
* California LifeLine Service Providers shall provide a description for internal Direct Labor cost, for example, three programmers working on billing system, totaling 200 hours.

## Line 14 for Other Expenses

* Service providers must describe reasons for requesting reimbursement for other expenses not listed on the Claim Form, true‑ups, and credits.
* Service Providers must provide detailed calculations broken down by month if the period covers more than one claim period.
* Service Providers may add additional rows to the Line 14 table but must ensure that the total cell still correctly sums all amounts.