

Trumbull School District Lunch Program



Town of Trumbull



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Office of Internal Audit

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Contents

Executive Summary.....	1
Authorization	2
Background	2
Objective	4
Scope and Methodology	4
Opportunities for Improvement	5
Appendix	10
A. School Lunch Program Financials 2018 – 2024	
B. USDA Income Eligibility Guidelines SY2024	



Executive Summary

The Trumbull Public School District, as a participant in the National School Lunch Program (NSLP), offers paid, and free/reduced priced nutritious breakfast and lunch meal service for over 6,730 students that attend the Town of Trumbull's public schools. The federal and state regulations and guidelines set for financial management of the USDA's School Nutrition Programs are provided on the Connecticut State Department of Education (CSDE) Bureau of Child Nutrition Programs' website.

Revenue generated from the paid and free/reduced priced meals fund the School Lunch Program. The Trumbull Board of Education's General fund supplements the year end deficit when applicable. The District has established the required nonprofit school food service account (NSFSA) to manage the limitations on the use of nonprofit school food service revenues. Food prices for meals are established by the District in compliance with applicable USDA regulation.

The focus of this audit was to assess the design of key operational and financial processes, and review and identify any process or internal control gaps related to the operations of the Town's Public Schools Lunch Program. The Office of Internal Audit performed a review of the revenue streams and collection processes, automated systems, account reconciliations, allowable expenditures, and policies/procedures in place as it pertains to managing the Lunch Program operations. Additionally, a review of a sample of the District's free and reduced lunch applications was conducted to verify student eligibility.

Internal Audit (IA) conducted this audit for the school/fiscal year **July 1, 2023 to June 30, 2024**.

Internal Audit identified the following areas for improvement:

- The online Food Charging Policy must be revised to reflect the State of CT's updated Collection of Unpaid Charges regulation.
- Food Service Central Office policies (departmental) should be documented and provided to staff.
- A uniform Cash Handling policy for School Cafeteria cash receipts should be documented, implemented, and training provided to the cafeteria staff.
- Secondary review of Free/Reduced Meals application is recommended.
- Compatibility with current POS system should be considered to send electronic notification to parent/guardian of student account activity and balance.
- Revisit the current School Cafeteria inventory & supplies ordering system (OneDrive) process to prevent orders delivered or changes made to the wrong school.
- Vendor invoices should be stamp dated upon receipt and the Food Service Director's approval must be evident.
- Adding an additional Food Service office staff should be considered to ensure tasks and process flows have a check and balance.
- Quarterly or periodic review of the Program's fund balance is needed to ensure compliance with the NSFSA 3-month Operating Balance regulation.

The Office of Internal Audit would like to thank the Director of Food Service, Food Services Secretary and Cafeteria staff, and the Board of Education's Finance staff for their participation, support, on-going dialogue, and feedback during this internal audit.

Authorization

Internal Audit (IA) conducted this audit under the authority of Chapter VII, Section 1C of the Town of Trumbull Charter and in accordance with the Annual Audit Plan approved by the Town of Trumbull Board of Finance.

Background

The Town of Trumbull's Public Schools offer meal services at 6 Elementary, 2 Middle, and 1 High school. The Food Service department is a "stand alone" in house operation under the Board of Education's Finance division and overseen by the Director of Food Services. The Director and the Food Service Secretary are tasked with the department's administrative duties regarding menu planning, product ordering, and vendor related expenditures. Each school's Cafeteria Manager is responsible for the oversight of their respective cafeteria operations and completing their supplies/ food product spreadsheet to replenish inventory as needed. The Food Service cafeteria staff prepare meals for each station and may also serve as the program's cashiers.

The Board of Education's Finance division oversees the accounting aspect of the Munis financial system for the Food Service department. Additionally, the bank reconciliation, journal entries, procurement purchase orders, and Lunch Program financial statements are completed, authorized, and reconciled in the BOE's Finance division. The Board of Education's Business Administrator presents the BOE's Financial Statements, including the Food Service's financial position (**Appendix A**), to the BOE's Finance Committee monthly.

The District's Lunch Program policies and procedures, meal prices and payment forms, free/reduced meal applications and other useful information is accessible to the public on the District's webpage.

The District offers free and reduced lunch to eligible students in public schools. Parents can download the Free/Reduced Lunch application on the District's webpage – one application per household for all children enrolled in Trumbull public school. **Approximately 200 applications are submitted annually, with just under 50% eligible for free or reduced meals.** The completed applications are received at the Food Service central office and reviewed and approved by the Food Service Director in accordance with the USDA guidelines/threshold (**Appendix B**).

Students meeting the USDA household income threshold are approved to receive free or reduced meals (\$0.30 breakfast/\$0.40 lunch) for the school year. A notification letter is sent to parents/guardian regarding their student(s) application status (approved, denied, or incomplete) and reason for denial or incomplete. Parents can apply anytime throughout the school year if there is a change household income. The State of CT provides each District access to a list of households receiving State assistance (SNAP) that are automatically approved for free school meals. The Food Service office sends the approval notification letters to those households on the list – an application is not needed in these cases.

The School Lunch Program is self-operating system in that the revenue stream collected is from:

- Monies collected from meals purchased.
- Online pre-payments on MySchoolBucks (Heartland School Solutions).
- Pre-payments via check/cash at register or sent to schools.
- Federal & State food reimbursements.
- Catering/HeadStart food orders.

The cafeteria cash registers operate with the Mosaic POS system as of February 2024. The WebSmartt system was used until January 2024. Both systems are part of Heartland School Solutions. The system, among other data, records the number of meals purchased, MySchoolBucks online payments received, payments sent to the schools, meal service usage, sales and revenue data, and other useful data recorded within a given date range. The reports are used for the statistical data, cash receipts, reimbursed/non-reimbursed meals, and deposit reconciliation to the bank account. The statistical data report (Table 1) of the student meal participation for the school year 2024 is:

Table 1 – Lunch Program School Meals Participation SY2024

Participation (Mosaic Feb - Jun 2024)																			
School	Breakfast Meals				Adult Meals	A la Carte	Lunch Meals				Adult Meals	A la Carte							
	Free	Red.	Paid	Total			Free	Red.	Paid	Total									
Boothhill	1,356	125	5,918	7,399	-	733	3,904	644	14,360	18,908	20	24,765							
Daniel Farms	1,085	472	9,457	11,014	-	1,202	2,036	756	14,059	16,851	10	24,622							
Frenchtown	3,452	683	8,332	12,467	-	630	6,772	1,491	14,104	22,367	190	21,493							
Hillcrest Middle School	2,387	731	6,610	9,728	-	1,152	7,159	2,118	18,455	27,732	142	39,968							
Jane Ryan	1,692	323	8,721	10,736	4	140	2,669	825	12,504	15,998	167	17,856							
Madison Middle School	3,694	927	13,458	18,079	2	1,865	6,581	1,735	23,024	31,340	529	57,099							
Middlebrook	2,713	608	8,164	11,485	3	262	4,868	1,184	9,801	15,853	151	13,849							
Tausha	936	694	6,132	7,762	1	10	1,906	1,133	14,813	17,852	23	13,320							
Trumbull High School	3,714	1,982	7,881	13,577	5	1,620	12,949	4,791	38,016	55,756	493	88,975							
Mosaic Subtotal	21,029	6,545	74,673	102,247	15	7,614	48,844	14,677	159,136	222,657	1,725	301,947							
WebSmartt Aug 2023-Jan 2024	17465	5752	66204	89,421	24	200	43127	14435	155266	212,828	1,840	1,620							
Total Participation SY2024	38,494	12,297	140,877	191,668			91,971	29,112	314,402	435,485									

Each student is assigned an individual PIN that they enter in the system when purchasing or charging meals. The amount charged is deducted from their student account balance. C.G.S. Section 10-215 sets the standards for the collection of unpaid charges and required notification. Students without funds in their account are allowed to charge a regular meal (excluding a la carte) and their parents/guardians are sent a notification of their child's outstanding balance. The Food Charging policy is posted on the department's webpage accessible to the public: www.trumbullps.org/departments/food-service/end-of-year-policy. Unpaid balances are written off as bad debt and not carried over to the next school year:

CSDE Operational Memorandum No.04-17 requires all households pay all delinquent student debts no later than June 30 to ensure that students' accounts are closed. Any delinquent debts that have not been recovered by June 30 will be considered bad debt. These student meal accounts must be at zero balance for the next school year. The bad debt must be written off as uncollectable operating loss, it cannot be absorbed by the Lunch Program account but must be restored using nonfederal funds such as, TPS general fund, special funding from state or local government, private donations, or other non-federal funds.

The Federal & State government reimburses the District for meals provided to its public-school students. The Food Service department completes the State of Connecticut's monthly student reimbursement

request online using the data collected from the POS system usage data. The State of Connecticut approves and reimburses the federal funds via ach deposit. The government reimbursement rates are as follows:

Free Breakfast	\$2.28	Reduced Breakfast	\$1.98	Paid Breakfast	\$0.38
Free Lunch	\$4.25	Reduced Lunch	\$3.85	Paid Lunch	\$0.40

The school food service program must be nonprofit per **Section 7 CFR 210.9 (a)(1) of the National School Lunch Program (NSLP) regulations and 7 CFR220.13(i) of the School Breakfast Program (SBP) regulations**. The NSFSA is the restricted account in which all the revenue from all food service operations conducted by the District, principally for the benefit of school children, is retained and used only for the operation or improvement of the nonprofit school food service. To maintain the SFA's nonprofit status, the NSLP regulations require that the fund balance (net cash resources) of the NSFSA cannot exceed three months' average expenditures at any time.

Objective

The objective of the Trumbull School District Lunch Program audit was to:

- assess the design of key operational and financial processes,
- review and identify any process or internal control gaps, and
- assess compliance of the USDA and CSDE regulations and the Town of Trumbull's established policies and procedures.

Scope and Methodology

In accordance with the goals set forth in the Town's Annual Audit Plan, IA conducted an audit of the Town of Trumbull's Public School District's School Lunch Program. The audit was conducted in conformance with the USDA and CSDE School Nutrition Programs guidelines, Generally Accepted Government Auditing Standards, and the International Professional Practice Framework issued by the Institute of Internal Auditors. The standards require that IA plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. IA believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

The scope of the audit was for the School/Fiscal year period **July 1, 2023 to June 30, 2024**.

This review included the following project tasks:

1. Reviewed the documented processes and controls of the School Lunch program.
2. Verified the sampled Free/Reduced school applications were complete and met the eligibility thresholds.
3. Observed and reviewed the controls around reconciling selected School Lunch registers.
4. Confirmed cash collection procedures and safeguarding.
5. Confirmed how cash receipts are collected, tracked, and monitored.
6. Reviewed School Lunch collection reports & related reconciliation.
7. Verified selected expenditures comply with the Town's Procurement policy.
8. Verified state and federal reports are complete and submitted per required regulation.

Opportunities for Improvement

During the audit, IA identified certain areas for improvement. The audit was not designed or intended to be a detailed study of every transaction, procedure, or relevant system. Accordingly, the Opportunities for Improvement section presented in this report may not be all-inclusive of areas where improvement might be needed.

Observations

IA compared the District's current Food Charging policy to the CSDE's USDA guidelines to the State statute C.G.S Sec 10-215 (Amended as of July 2021) for compliance with the CSDE Financial Management requirements.

In April 2024 IA obtained the District's online Food Charging policy in preparation of this review. IA noted the language of online Food Charging policy was not revised to reflect the Amended CSDE regulation, specifically regulation 4 – 7 regarding disallowing alternate meals, meal account's zero/negative balance discretion and communication, and bad debt recovery efforts. However, in September the Food Service Director provided IA with the revised policy as of June 2024.

Observation #1: The online Food Charging Policy must be revised to reflect the State of CT's updated Collection of Unpaid Charges regulation.

Recommendation: The District's Food Charging Policy statement on the webpage should be revised to reflect State's updated 2021 Collection of Unpaid Charges (C.G.S. Section 10-215)

Management Response: a) The revised Food Charging policy has been provided to the Internal Auditor and uploaded on the TPS Food Service webpage. Regulation #4 - 7 now reflect the CSDE's regulation regarding unallowed alternate meal offered to students with an outstanding account balance, discretion and communications regs, and bad debt recovery efforts.

Corrective Action: IA confirms the receipt of the revised policy and verified the updated Food Charging policy has been uploaded to the Food Service webpage accessible to the public.

IA conducted onsite review of the Central Office's key operational and financial processes. Although the department has documented and provided the Lunch Program policies online for the public, many of its departmental policies have not been documented regarding the identification of key roles and authorized signatories necessary for the oversight of departmental individual functions. The BOE's Finance department has communicated with staff and provided electronic access to various system function processes, i.e. How to run Munis Budget Reports.

Observation #2: Departmental policies are not documented identifying key roles and authorized signatories necessary for the oversight of departmental individual functions.

Recommendation: Food Service Central Office policies (departmental) should be documented and provided to staff

Management Response: Management does have established departmental policies regarding staff roles, responsibilities, and authorizations needed. The Food Service department management is currently in the process of reviewing several new procedures and enhanced controls and working on documenting new and revised departmental policies.

IA conducted a walkthrough of the Trumbull High School's cafeteria operations to assess the design of key operational processes and review and identify any process or internal control gaps. The opening and closing of the cash registers was observed by IA including the operations and safeguarding of such registers during each lunch period.

IA verified that each register was manned during the lunch periods and the registers were closed and balanced by the responsible cashier. However, the cashier then would pin a note on the cash receipt with the amount and place the cash on the unsupervised Food Service Manager's desk not in a locked safe. IA also observed the safe was unlocked throughout the day. The Food Service Manager was occupied with her duties for about 20 minutes prior to returning to her office to reconcile the cash receipts to the Mosaic daily sales report and prepare the corresponding deposit ticket.

IA noted there was no uniform process for all the school cafeteria staff regarding best practices for daily cash handling. The Food Service Manager takes the prepared bank deposit to the school's Main office for safekeeping in their school safe until picked up once a week by the District's designee to take to the bank for deposit. Upon an unscheduled visit to the THS Main Office, IA confirmed the safe was locked and only 2 people have access to the safe key.

Observation #3: Cash/check payments received from meals purchased during lunch periods were left unattended on the Food Service Manager's desk after each register was balanced and closed out.

Recommendation: A uniform cash handling policy should be developed, documented, and corresponding training provided to all school cafeteria staff to ensure the safeguarding of the Lunch Program's cash receipts

Management Response: Management has begun the process of implementing a uniform policy regarding the multi school cafeteria staff's cash handling processes. Training will be provided for current and new hired staff. The cafeteria managers will ensure that staff is safeguarding cash receipts from meals served.

In May the State of CT's Bureau of Child Nutrition Programs conducted an Administrative Review of the TPS Breakfast and Lunch programs. In addition to food safety and nutrition components reviewed, the State reviewed the Free/Reduced lunch applications for Middlebrook and Tashua Schools for application and eligibility errors. IA conducted a review of the Frenchtown elementary school's Free/Reduced meals applications submitted for SY2024 and concurred with the State findings that various discrepancies and/or incomplete applications were observed.

IA's sample selection of 15 applications revealed:

- 1 approved application should not have been approved for reduced lunch as the household income exceeded the USDA's income threshold by just over \$6,700.
- 1 application was denied for Free/Reduced meals due to exceeding income threshold for number in household, but then was resubmitted with 2 additional household members meeting the Free meal threshold.
- 2 applications were missing support documentation and/or required social security number (first 4 digits) and did not have the "No SSN" boxed checked.

Observation #4: Incomplete and/or inaccurate Free/Reduced meal applications approvals were found to be inaccurately approved or missing required information.

Recommendation: A secondary review of Free/Reduced Meals application is recommended prior to approval of applications to ensure completeness, accuracy, and compliance with program regulations. Written procedures or application check list should be developed to ensure all necessary support and information has been provided.

Management Response: The Food Service Director replaced the previous Director less than a year prior and had not been provided the necessary training from the State of CT until the summer of 2024. The Department is currently working on the State's corrective action recommendations. Additionally, the Department has implemented a secondary sample review of applications as recommended by both the State and Town of Trumbull's finding.

IA verified that the Federal and State monthly meal reimbursement reports were completed in a timely manner. The State invoice and reimbursement were compared to the Mosaic Sales & Participation report and bank ACH deposit. No material weakness was noted.

Student Account balances are updated as online payments are received or sent in by parent/guardian and meals are purchased. The cafeteria POS system shows the student balance only. The Food Service Manager sends parents an email notification, when feasible, of student accounts with zero/negative balances. This is a manual process and at times delayed.

Observation #5: POS system compatibility showing student account usage, current balance, and amount due/outstanding is not available electronically for parent notification.

Recommendation: Compatibility with current POS system should be considered to send electronic notification to parent/guardian of student account activity and balance.

Management Response: The Food Service Director is currently working with IT and Digital School Service to determine the feasibility of getting electronic communications available to the POS system also.

The Food Service Manager for each school conducts the food and supply inventory for their respective cafeteria and upload the request to replenish food on a shared spreadsheet on the OneDrive system. The Food Service Secretary has access to the spreadsheet and orders items per the spreadsheet. There have been times where a Food Service Manager inadvertently enters an item request to the wrong

school and time is lost searching for the supplies delivered to the wrong school. There is not a separate inventory vendor ordering system.

Observation #6: The inventory management system is currently manual process and not integrated with the Mosaic system.

Recommendation: The Food Services Department should consider a full implementation of Mosaic inventory/ordering modules for each school inventory and supply orders.

Management Response: Management will need to research the Mosaic compatibility features and feasibility of implementing an inventory management system.

The BOE's Business office staff handles the monthly closing entries, bank reconciliations, and financial reports. The BOE follows the Town of Trumbull's Procurement Policy. The Food Service Secretary is responsible for entering and processing most of the department's purchase requisition, purchase orders, and vendor invoices. Vendor invoices are received and stamp dated in the Food Service office. The Food Service Director approves the Department invoices for payment.

Internal Audit reviewed 25 invoices with the corresponding purchase order and support documentation and noted:

- 3 invoices did not have a stamp date and/or approval evident.

Additionally, 1 major kitchen equipment purchase order totaling \$626,429 was properly awarded via state contract, but the Town's Purchasing agent who assists the BOE with Procurements did not recall being aware of the procurement.

Observation #7: The Food Service Secretary is responsible for all phases of the procurement and accounts payable cycle.

Recommendation: a) Vendor invoices should be stamp dated upon receipt and the Food Service Director's approval must be evident.

b) Adding an additional Food Service office staff should be considered to ensure tasks and process flows have a check and balance.

Management Response: Segregation of duties for department processes are not feasible at times due to staff limitation.

The annual CSDE Financial Reporting for the School Nutrition Program must be submitted to the State, if applicable, with a plan to reduce the excess operation balance needed for the District to maintain the SFA's non-profit status

IA analyzed the Food Service department's financial statement for the FYE2024 to ensure compliance with the NSFSFA 3-month operating balance where the fund balance (net cash resources) of the NSFSFA cannot exceed three months' average expenditures at any time. The BOE's Business office presents the financial statements to the BOE's Finance Committee monthly. IA obtained the financial statements from 2018 – 2024 (Appendix A) to verify continuous compliance with the 3-month operating balance regulation. IA noted the fund balance exceeds the current 3-month operating balance of **\$880,198**.

Observation #8: The School Lunch was not in compliance with the NSFSA 3-month operating balance regulation for the 3 years covering SY2022 – 2024.

Recommendation: Quarterly or periodic review of the Food Service Lunch Program's fund balance must be done to ensure compliance with the NSFSA 3-month Operating Balance regulation and ensure excess funds are properly expended.

Management Response: Management concurs with the finding and is diligently working on this matter. The CSDE report was submitted to the State with a plan to expend the funds more than the 3-month operating balance. The plan includes, but not limited to, purchasing cafeteria kitchen equipment based on life expectancy and POS monitors.

Corrective Action Taken: IA has received a copy of the report submitted to the CSDE detailing the plan to reduce the excess operating balance.

Appendix

Appendix A – School Lunch Financials 2018 – 2024

School Lunch Financials							
	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Balance Sheet							
Assets:							
Cash	2,977,936.30	2,091,578.16	1,902,210.94	944,518.17	942,261.60	481,916.63	442,681.80
Receivables	283,413.88	684,236.22	808,590.96	619,819.94	116,870.80	154,465.99	143,935.80
Inventory	48,157.07	37,570.28	36,642.69	39,725.00	46,979.00	32,324.00	24,092.00
Prepaid Expense	-	-	-	-	-	-	-
Due From Others	-	-	-	-	-	-	-
Total Assets:	3,309,507.25	2,813,384.66	2,747,444.59	1,604,063.11	1,106,111.40	668,706.62	610,709.60
Liabilities:							
Accounts Payable	42,576.62	89,112.50	4,212.19	-	167.02	-	-
Deferred Revenue	88,769.33	96,554.83	78,516.76	122,156.29	134,259.37	68,909.82	58,238.16
Due to Town	1,016,419.51	310,634.32	1,095,611.86	1,192,868.95	1,571,731.68	685,367.33	466,488.37
Medical/Dental Premium WH	6,873.15	-	-	-	-	-	-
Reserve for Encumbrance	213,011.92	-	-	52,711.16	-	-	-
Total Liabilities:	1,367,650.53	496,301.65	1,178,340.81	1,367,736.40	1,706,158.07	754,277.15	524,726.53
			-				
Fund Balances:	\$ 1,941,856.72	\$ 2,317,083.01	\$ 1,569,103.78	\$ 236,326.71	\$ (600,046.67)	\$ (85,570.53)	\$ 85,983.07
Statement of Revenues, Expenditures and Changes in Fund Balances							
Revenue/increases:							
Food Sales/Charges for Service	2,105,258.28	1,072,898.80	610,948.68	98,398.57	1,363,235.85	1,775,671.43	1,871,739.75
Intergovernmental	998,277.33	1,976,963.12	3,642,739.76	1,930,508.11	407,596.05	526,683.53	398,845.00
Other Income/Interest	473,045.17	980,919.78	135,088.57	-	-	-	-
Intergovernmental (Town) Transfer	-	-	-	1,250,000.00	-	-	-
Increases							
Total revenue/increases	\$ 3,576,580.78	\$ 4,030,781.70	\$ 4,388,777.01	\$ 3,278,906.68	\$ 1,770,831.90	\$ 2,302,354.96	\$ 2,270,584.75
Expenses/decreases							
Wages	1,163,882.29	1,105,825.88	1,072,301.55	925,868.42	1,019,528.66	1,001,669.71	953,947.81
FICA	64,953.49	59,527.86	58,026.06	52,505.63	56,921.62	55,599.52	55,121.43
Medical	434,491.92	446,448.70	418,028.08	409,392.70	420,035.71	372,882.61	341,319.39
Other Expenses	157,788.28	70,164.70	55,469.50	27,874.76	44,855.38	52,868.27	48,042.51
Supplies	161,628.69	117,978.24	91,650.05	50,935.55	52,355.51	63,915.23	61,014.82
Cost of Food	1,179,438.17	1,290,524.39	1,353,332.35	921,355.37	683,224.06	825,090.06	825,586.84
Equipment/Capital	695,484.23	192,332.70	9,390.75	54,600.44	8,387.00	21,883.16	15,068.92
Intergovernmental Transfer	84,156.00	-	-	-	-	80,000.00	80,000.00
Decreases							
Total Expenditures/increases	\$ 3,941,823.07	\$ 3,282,802.47	\$ 3,058,198.34	\$ 2,442,532.87	\$ 2,285,307.94	\$ 2,473,908.56	\$ 2,380,101.72
Incr/(Decr) in fund balances before operating transfers	(365,242.29)	747,979.23	1,330,578.67	836,373.81	(514,476.04)	(171,553.60)	(109,516.97)
Operating Transfers in/(out)	-	-	-	-	-	-	-
Incr/(Decr) in fund balances after operating transfers	\$ (365,242.29)	\$ 747,979.23	\$ 1,330,578.67	\$ 836,373.81	\$ (514,476.04)	\$ (171,553.60)	\$ (109,516.97)

Appendix B – USDA Income Eligibility Guidelines SY2024

INCOME ELIGIBILITY GUIDELINES											
Effective from July 1, 2023 to June 30, 2024											
HOUSEHOLD SIZE	FEDERAL POVERTY GUIDELINES	REDUCED PRICE MEALS - 185 %					FREE MEALS - 130 %				
	ANNUAL	ANNUAL	MONTHLY	TWICE PER MONTH	EVERY TWO WEEKS	WEEKLY	ANNUAL	MONTHLY	TWICE PER MONTH	EVERY TWO WEEKS	WEEKLY
48 CONTIGUOUS STATES, DISTRICT OF COLUMBIA, GUAM, AND TERRITORIES											
1	14,580	26,973	2,248	1,124	1,038	519	18,954	1,580	790	729	365
2	19,720	36,482	3,041	1,521	1,404	702	25,636	2,137	1,069	986	493
3	24,860	45,991	3,833	1,917	1,769	885	32,318	2,694	1,347	1,243	622
4	30,000	55,500	4,625	2,313	2,135	1,068	39,000	3,250	1,625	1,500	750
5	35,140	65,009	5,418	2,709	2,501	1,251	45,682	3,807	1,904	1,757	879
6	40,280	74,518	6,210	3,105	2,867	1,434	52,364	4,364	2,182	2,014	1,007
7	45,420	84,027	7,003	3,502	3,232	1,616	59,046	4,921	2,461	2,271	1,136
8	50,560	93,536	7,795	3,898	3,598	1,799	65,728	5,478	2,739	2,528	1,264
For each add'l family member, add	5,140	9,509	793	397	366	183	6,682	557	279	257	129