

**From:** Allison, Janet  
**Sent:** Thu 5/29/2008 10:46 AM  
**To:** Ballowe, Steven  
**Cc:** Senior.Staff; Boardmembers  
**Subject:** FW: School Nutrition Budget

To my knowledge, there was no school nutrition budget put together (detailed) for FY08. There was \$2,900,000 on the Revenue Projection sheet for FY08 for the School Nutrition Program. In Art's analysis of budget issues for FY08, he is showing \$1,100,715.82 in the salaries/benefits expenditure amount reflected in the budget (total salaries/benefits of \$45,417,192.84). We can not find where other expenses for federal programs (including School Nutrition) are included in the FY 08 budget. We only find salaries/benefits for federal programs. The missing SNP expenditures are part of the estimated \$4.2 million that is not reflected in the expenditure summary page of the FY 08 budget... nor are these expenditures found in the detail.

This is part of the 3 major contributors that we have previously mentioned as being flaws with the FY 08 document.

For FY09, June Poulson estimated revenues and expenditures, other than salaries (which I projected). I will be re-visiting the salaries/benefits piece this weekend for all funds.

I am making every effort to include all projected revenues/expenditures for every fund, not just the general fund. In this way, we should account for everything...based on the best information available to us at this juncture.

*Janet L. Allison, CPA*  
*Finance Director*