

**ORANGE UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION • SPECIAL MEETING**

**District Education Center  
1401 North Handy Street • Orange, California  
Special Meeting**

**Thursday, May 21, 2015  
6:00 p.m. – Open Session**

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**MINUTES**

**1. CALL MEETING TO ORDER**

The Board of Education met for a special meeting on Thursday, May 21, 2015, at the Education Center, 1401 North Handy Street.

**2. ESTABLISH QUORUM**

Board members present: Ledesma, Moffat, Surridge

Board members absent: Deligianni, Ortega, Singer, Wayland,

**3. CALL TO ORDER – REGULAR SESSION**

Board Vice President Tim Surridge called the meeting to order at 6:07 p.m.

**4. PLEDGE OF ALLEGIANCE**

Mr. Surridge invited the audience to join together in reciting the Pledge of Allegiance.

*Dr. Deligianni arrived at 6:15 p.m.*

*Mr. Ortega arrived at 6:16 p.m.*

*Mr. Surridge left the meeting at 6:18 p.m.*

*Mr. Ortega left the meeting at 6:45 p.m.*

**5. ADOPTION OF AGENDA**

**Motion No. 1**

It was moved by Mr. Surridge, seconded by Mr. Ledesma, and carried by a vote of 5-2 (absent: Singer, Wayland) to adopt the agenda.

**6. PUBLIC COMMENT ON OPEN SESSION ITEM**

**Speakers**

Jennifer Pettey, OUEA President, commented she wanted to bring to the Board's attention to the concept of perception when talking about budgets. She referred to projections made for the upcoming three years, which is required by California law. She presented graphs to illustrate her point regarding budget projection trends versus the reality of the actual reserves.

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**7. AGENDA ITEM**

**Item 7.A. District Budget Development Process**

At the May 7, 2015 Board of Education meeting, Trustee Rick Ledesma requested and the Board agreed to schedule a work/study session with staff on the District's budget development process. Joe Sorrera, Assistant Superintendent, Business Services, and Jenny Delgado, Administrative Director, Business Services, presented information on the process for developing the District's budget as well as the components developing a comprehensive budget, including but not limited to the following four sections:

1. Budget Assumptions
2. Components of the Budget
  - a. Revenues
  - b. Expenditures
  - c. Ending Balances
  - d. Multi-Year Projections
  - e. Criteria and Standards
3. Guidelines and Procedures
  - a. Education Code
  - b. California School Accounting Manual (CSAM)
  - c. Governmental Accounting Standards Board (GASB)
4. Oversight

See attached PowerPoint presentation.

**Board Discussion**

Board members Moffat and Ledesma remarked on the presentation and asked questions of the presenters.

**8. ADJOURNMENT**

The special meeting adjourned at 7:52 p.m.



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Mark Wayland  
Clerk of the Board