



Santa Monica Community College District  
**Budget Planning Committee a Subcommittee** of the  
District Planning and Advisory Council  
**SEPTEMBER 3, 2014**  
**MINUTES**

A meeting of the Santa Monica Community College Budget Planning Committee, a subcommittee of the District Planning and Advisory Council (DPAC) was held on Wednesday, September 3, 2014 at 2:08 p.m. at Santa Monica College, Drescher Hall Loft, 1900 Pico Boulevard, Santa Monica, California.

I. Call to Order 2:08 p.m.

II. Budget Planning Committee Members

Interested Parties

Bob Isomoto, Administration, Co-Chair  
Chris Bonvenuto, District Representative  
Roberto Gonzalez, District Representative  
Laurie McQuay-Peninger, District Representative  
Eve Adler, Academic Senate Representative  
Fran Chandler, Academic Senate Representative  
Mitra Moassessi, Faculty Association Representative  
Howard Stahl, Faculty Association Representative, Co-Chair  
Bernie Rosenloecher, CSEA Representative (Absent)  
Robert Hnilo, CSEA Representative (Absent)  
Nilofar Ghasami, CSEA Representative (Absent)  
Mike Roberts, CSEA Representative (Absent)  
Ali Khan, Associated Students Representative (Absent)  
Hasun Khan, Associated Students Representative  
Robert Espinoza, Associated Students Representative (Absent)

Peter Morse  
Mario Martinez  
Tom Chen

III. Review of Minutes: August 20, 2014 accepted as presented

IV. Agenda:

A. Discussion Regarding Designated Reserves

Vice-President Isomoto shared information with the committee regarding GASB 54 which establishes reserves using a hierarchy based primarily on level of constraints imposed upon the use of the resources. The GASB 54 classifications are: non-spendable, restricted, committed, assigned and unassigned. Much discussion ensued regarding the presentation and treatment of the budget line "Faculty To Be Hired" that has been held in the Designated Reserves. No recommendation or further action was taken by the committee.

V. Adjournment at 2:59 pm