

Overview of the Grossmont-Cuyamaca Community College District Auxiliary

The Grossmont-Cuyamaca Community College District Auxiliary (GCCCD Auxiliary) was activated in January 2002. Prior to that, the Auxiliary filed Articles of Incorporation with the State of California and requested a Tax I.D. (EIN) number from the IRS. The IRS issued an initial determination letter dated January 17, 2001 indicating that the Auxiliary was classified as a 501(c)(3) entity. On October 18, 2004 the IRS issued the final letter of determination affirming that the Auxiliary was a non-profit 501(c)(3) organization.

Mission of the GCCCD Auxiliary

The GCCCD Auxiliary serves the colleges and the Grossmont-Cuyamaca Community College District by supporting the implementation of grants and contracts, including jointly seeking new external funding for college programs and activities. The GCCCD Auxiliary offers a flexible vehicle for the colleges and the district to administer grants and contracts.

Relationship with GCCCD

The GCCCD Auxiliary was created as an "auxiliary organization" of the Grossmont-Cuyamaca Community College District (GCCCD), per section 72672 of the California Education Code. As such, GCCCD and the Auxiliary executed a Master Agreement describing the roles and responsibilities of each entity. One of the requirements of this agreement is that the GCCCD Auxiliary provide an annual activities report to the GCCCD Governing Board describing the functions and activities of the Auxiliary, including a report on the results of the annual independent audit.

Financial Activities

The Auxiliary employs a full-time accountant to process all financial transactions, including accounts payable, tracking accounts receivable, preparation of paychecks, allocation of benefit costs, tracking employee leave balances, preparation of annual 990 form to the IRS, and all other financial matters. The ADP payroll system is used for payroll processing, including preparation of paychecks. The IFAS Classic computerized accounting system is used to record all financial transactions (revenue and expenditures) by fund and by object code. There are currently 60 active, separate funds in the Auxiliary. All funds of the GCCCD Auxiliary are accounted separately from GCCCD and are maintained in a separate bank account with Washington Mutual.

For approximately thirty-three funds, a monthly invoice is prepared based on expenditures through the end of the month. The invoice is sent to the funding source. Such invoices generate a significant portion of the revenue to the Auxiliary. Most of the other revenue is from private foundations, many of which provide a check upon execution of a program agreement.

Board of Directors

Per the Auxiliary's Bylaws, there are seven members of the Board of Directors:
Chancellor of Grossmont-Cuyamaca Community College District
President of Grossmont College
President of Cuyamaca College
Vice-Chancellor of Business Services, Grossmont-Cuyamaca Community College District
Vice-Chancellor of Human Resources, Grossmont-Cuyamaca Community College District
Presidents or Representative of the Cuyamaca and Grossmont College Foundations
A list of current officers and other board members is provided on the website of the GCCCD Auxiliary: www.gcccd.edu/auxiliary

Director

Since its activation in January 2002, the Director of the GCCCD Auxiliary has been Stan Schroeder.

Offices

The director, accounting staff work from offices on the campus of Grossmont College. Employees of the Auxiliary are currently assigned to offices at Grossmont College, Cuyamaca College, the Welcome Back center in Bonita, the Welcome Back satellite office in El Centro, the Cal-PASS office Encinitas, and three Cal-PASS offices in other parts of California. Several Cal-PASS employees live other parts of California and work from their homes on the statewide Cal-PASS project.

Staffing

The Auxiliary currently has 86 employees; 47 full-time (over 20 hours per week) and the balance hourly.

Contracts

The Auxiliary is funded via the "indirect" rates on the grants/contracts it administers. These rates are typically 4% or 8%, depending on the funding source. Some funding sources allow higher rates. The Auxiliary's expenses per year were:

Fiscal Year Ending June 30	Expenses in Fiscal Year
2002	\$58,912
2003	\$1,206,040
2004	\$1,802,801
2005	\$2,381,655
2006	\$3,729,571
2007	\$6,216,541
2008	\$7,585,273
2009	\$7,015,932