

**COCURRICULAR ACTIVITY ACCOUNTS**

1. The cocurricular activity accounts will be established in the Cocurricular Trust Fund (subfund #04 of the District's General Fund) on deposit in the County Treasury.
2. Receipts and expenditures should be coded as follows:

	Contra Costa College	
	Receipts	Supplies Expenditures
Drama Trust	11-04-703004-100700-48895	11-04-703004-100700-54100
Athletic Trust	11-04-709001-760025-48895	11-04-709001-760025-54100
Music Trust	11-04-703012-100400-48895	11-04-703012-100400-54100
Journalism Trust	11-04-703008-060200-48899	11-04-703008-060200-54100
Young Actors Workshop	11-04-703008-702223-48895	11-04-703008-702223-54100

	Los Medanos College	
	Receipts	Supplies Expenditures
Drama Trust	11-04-301170-100700-48895	11-04-301170-100700-54100
Athletic Trust	11-04-303135-083550-48895	11-04-303135-083550-54100
LMC General	11-04-303230-100400-48895	11-04-303230-100400-54100
LMC Recording Arts	11-04-303250-100500-48899	11-04-303250-100500-54100
LMC Band	11-04-303230-100000-48899	11-04-303230-100000-54100
Journalism Trust	11-04-303440-060200-48899	11-04-303440-060200-54100

	Diablo Valley College	
	Receipts	Supplies Expenditures
Drama Trust	11-04-203000-100700-48895	11-04-203000-100700-54100
Athletic Trust	11-04-203900-702156-48895	11-04-203900-702156-54100
DVC Philharmonic Tickets	11-04-203000-702115-48895	11-04-203000-702115-54100
DVC Symphony	11-04-203000-702116-48895	11-04-203000-702116-54100
DVC Chorale	11-04-203000-702117-48895	11-04-203000-702117-54100
DVC Symphonic Band	11-04-203000-702118-48895	11-04-203000-702118-54100
DVC Jazz Ensemble	11-04-203000-702119-48895	11-04-203000-702119-54100
Journalism	11-04-203710-060200-48899	11-04-203710-060200-54100
DVC Dance Productions	11-04-203900-702147-48895	11-04-203900-702147-54100

Monthly revenue budget adjustments will be made to the above accounts in accordance with Business Procedure 3.03.

Budget transfers from the above supplies account for each activity may be made to other expenditures accounts for the same activity.

3. Deposits by the college are to be made in the District clearing account.
4. The college may use the regular revolving cash fund for these trust accounts.
5. Expenditures from these accounts, not to exceed annual anticipated receipts, may be made prior to deposit of revenues. If annual expenditures exceed annual receipts, the excess expenditures shall be charged to the college's operating fund budget for that year by journal entry no later than June 30. Any funds not spent in any one year will carry over to the following year.
6. Regular District forms and procedures are to be used for expenditures (requisitions, confirming requisitions, expense claims, continuing orders, petty cash forms, etc.) If salary payments are to be made, the salary expense accounts in the college's operating fund should be charged and the expense transferred to the above accounts by journal entry after payments have been processed.
7. Examples of costs which may be funded from each account follow:

**Athletic Trust Account**

- Conference membership fee
- Entry fees
- Trophies and awards
- Award banquets

**Drama Trust Account**

- Supplies
- Other Miscellaneous expenses

**Music Trust Account**

- Entry fees

8. Additional expenditures for the operation of each cocurricular activity may be authorized by the College President. The funds shall not be transferred to any other account.