

**COCURRICULAR ACTIVITY ACCOUNTS**

The cocurricular activity accounts will be established in the Cocurricular Sub-Fund (sub-fund #04 of the District's General Fund) on deposit in the County Treasury. Specific activity codes will be assigned in the 696000 series within the location where the activities are conducted.

1. Receipts will be assigned to object code 48895, and expenditures will be assigned object codes consistent with the type of expenditure planned for the funds.

Monthly revenue/expenditure budget adjustments will be made to the appropriate general ledger accounts in accordance with Business Procedure 3.03.

2. Deposits by the college are to be made into the District clearing account.
3. The college may use the regular revolving cash fund for disbursement of these funds.
4. 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.
5. Regular District forms and procedures are to be used for expenditures (requisitions, expense claims, blanket 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.
6. Examples of costs which may be funded from each account follow:

**Athletic Cocurricular Account**

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

**Drama Cocurricular Account**

- Supplies
- Other Miscellaneous expenses

**Music Cocurricular Account**

- Entry fees

7. 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.