

# ADMINISTRATIVE REGULATION

No. 608

**Board of Trustees  
Douglas County School District**

**FINANCES**

## **FINANCING ZONE AND STATE COMPETITIONS (HIGH SCHOOL LEVEL):**

This Administrative Regulation governs the budgeting and use of school-level discretionary funds and District funds to support zone and state competitions at the high school level. All activity travel and related expenditures remain subject to Regulation 216(a) (Athletic, Extracurricular, Cocurricular and Club Activity Travel and Per Diem Travel), the 606 series procurement regulations, applicable student activity and fundraising regulations, and all District travel procedures.

It is impossible to budget with any accuracy for zone and state competitions since as the budget is prepared there is no way to predict how many or where such activities will occur. For this reason, it is necessary to take a portion of each year's annual discretionary funds and create a contingency fund.

Each high school shall, through the annual budget development process, identify and budget an amount within its approved discretionary allocation as a contingency for zone and state competitions, consistent with District budget guidelines and the Pupil-Centered Funding Plan. The Superintendent, or Chief Financial Officer, may establish minimum and maximum target percentages or dollar amounts for such contingencies as part of the annual budget instructions.

For purposes of this Regulation, 'discretionary funds' means school-level general operating funds that are not restricted by statute, grant, or donor terms. Federal funds and other restricted program funds may not be budgeted or used for zone or state competitions unless expressly authorized in the applicable grant or program requirements and approved by the District grants or business office.

During the fiscal year, the contingency fund is to be used only for unanticipated emergency expenditures reasonably necessary to support student participation in zone or state competitions. All expenditures from a school's contingency fund must be requested in writing and approved in advance by the Chief Financial Officer, or designee, and must comply with District purchasing and bidding regulations as well as travel procedures.

When zone and/or state competitions require funding, available school-level contingency funds shall be used first, consistent with this Regulation. If documented, approved expenditures for such competitions exceed the school's available contingency funds, the Superintendent or designee may authorize additional District support, subject to available

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appropriations and in alignment with Regulation 216(a) regarding fundraising expectations, so that students are not denied participation solely for financial reasons.

Student fees, fundraising proceeds, and booster club contributions for zone or state competitions shall be collected, receipted, and expended through District-approved student activity accounts in accordance with District regulations and procedures. Such funds may supplement, but may not circumvent, the requirements of this Regulation, Regulation 216(a), or District procurement and travel rules.

All zone and state competition travel and related expenditures shall be planned and documented in a manner that is cost-effective and consistent with District travel regulations and per diem limits. The Chief Financial Officer, or designee, must be involved in reviewing and approving transportation, lodging, and other major arrangements before any commitments are made.

[See Policy related to this Administrative Regulation](#)

Date Adopted: 10/80

Revised: 3/26/2026