



Educational Contingency Account (ECA)

Highlight of Changes to the Regulation

Effective 9/1/14

Financial Services

I. BACKGROUND

The Educational Contingency Account (ECA) serves to fund activities that benefit the school. Activities funded by the ECA are in addition to planned activities, which have already been funded through the School Board, and may include unplanned contingencies during the school year. These funds are not permitted to be used to benefit individual school employees. ECA funds may be used to supplement or support staff development, planning meetings, and special functions. Restrictions are outlined in the incidental purchases section of the School Finance Handbook.

II. PROCEDURES

A. Source of Funds

Funds received from the following sources are permitted to be recorded in the ECA fund.

1. Retained fees not to exceed 15 percent from:
 - a) Out-of-county tuition
 - b) Student parking fees
 - c) Building use rental
 - d) Vandalism payments
2. Vending machine profits not designated for a specific purpose and profits received from a faculty vending machine.
3. Up to 10 percent of interest earned on nonstudent funds during the fiscal year.

(NOTE: Monopole proceeds are deposited in the administrative fund and proceeds from the replacement/repair of lost and damaged textbooks should be returned to appropriated or put in administrative funds and used to purchase replacement books.)

B. Uses of ECA Funds

Disbursement of ECA funds must be approved by the school principal, except as stated otherwise. Purchases must comply with FCPS procurement guidelines and practices. Prudent judgment and due diligence must be exercised to ensure funds are used reasonably and to benefit the school as a whole and in alignment with the

performance standard to foster the success of all students by supporting, managing, and overseeing the school's organization, operation, and use of resources.

See the school ECA activity fund matrix.

1. ECA funds may be used for:

- a) Supplementing the cost of overtime or hourly assistance required to process the collection and deposit of student fees. These fees must be remitted to the appropriated funds to cover the aforementioned payroll costs.
- b) Minor building improvements
- c) Professional development activities conducted at the school, such as webinars and training seminars.
- d) Light refreshments for meetings involving parents, community members, staff, and faculty.
- e) Membership dues to wholesale clubs (e.g., Costco, BJ's, and Sam's Club).
- f) Items that can be worn or displayed in a work place to promote team building or unity within a department or school or are in recognition of business or community support. The cost of these items should not exceed \$25 per item. Examples include shirts (excluding uniforms or clothing required to identify staff members supervising students), lanyards, pens, mugs, etc.
- g) Staff and faculty team building and planning meetings conducted offsite. Such activities should be conducted within the County of Fairfax, and where possible, community centers, county and library facilities, or higher education campuses should be used. All offsite meetings will require the approval of the school's respective region assistant superintendent.
- h) The cost of food and refreshments should be within 75% of the per-diem rates per individual.
- i) All local and nonlocal travel reimbursements must be processed through Online Travel. Funds for nonlocal travel must be remitted to appropriated funds to cover the aforementioned travel costs.

2. ECA funds may not be used for:

- a) Personal gifts and awards to individuals (i.e. gift cards, flowers, wedding/retirement gifts, tickets to entertainment/sporting events, and spa services).
- b) Loans or gifts to Sunshine clubs and employee groups.

C. Accounting Procedures

1. Disbursements should be made directly from the ECA fund account.
2. The ECA fund account may not be in a deficit at any point in time.

Policies and Regulations

- Regulation 5922, Student Fees
- Regulation 5810, School Activity Funds Management
- Regulation 5120, Employee Group Funds, Faculty Funds, and Sunshine Funds

III. SCHOOL ECA ACTIVITY FUND MATRIX

Source of Revenue	School Activity Fund Account	Purpose	Guidelines	
Building use and facility rental (up to 15 percent retained)	ECA	Allocations are designated for the benefit of the school and approved by the principal.	<p>Permitted Uses:</p> <ul style="list-style-type: none"> • Supplementing the cost of overtime or hourly assistance required to process the collection and deposit of student fees • Minor building improvements • Light refreshments for meetings involving parents, community members, staff, and faculty • Dues and Fees <ul style="list-style-type: none"> ○ Membership fees for wholesale clubs (e.g., Costco, BJ's, Sam's Club) • Staff functions <ul style="list-style-type: none"> ○ Staff and faculty team building activities that occur at the school ○ Staff and faculty team building and planning meetings conducted offsite ○ Professional development activities that can be conducted at the school such as webinars and training seminars ○ Local and nonlocal travel must be processed through Online Travel • Meals for staff and faculty should not exceed 75% of the GSA per-diem allotments <p>Restrictions:</p> <ul style="list-style-type: none"> • Personal gifts and awards to employees • Loans or gifts to Sunshine clubs and employee groups 	
Out-of-county tuition (up to 15 percent retained)				These funds are not permitted to be used to benefit individual school employees.
Student parking fees (up to 15 percent retained)				
Vandalism payments (up to 15 percent retained)				
Vending machine profits				
Not to exceed 10 percent of earned interest of nonstudent funds during the fiscal year				