

WASHINGTON COUNTY SCHOOL DISTRICT FINANCE & ACCOUNTING MANUAL

BOOSTER CLUBS

LAST UPDATED: SEPTEMBER 2016

A booster club is an organization with intent to promote, raise funds, or provide support for athletic/activity programs within a school. The school's principal should be aware of all booster clubs. Whenever a new booster club is being formed, that booster club should register its intent with the school's principal.

Booster clubs are separate legal entities from the school. For this reason, it is important that all transactions between the school and a booster club are "arms-length" transactions.

When considering whether a given transaction or arrangement with a booster club would be considered "arms-length", it is helpful to ask whether the transaction or arrangement would be considered appropriate if the other party were a business organization instead of a booster club.

Because booster clubs are separate legal entities, under no circumstances should booster clubs sign any type of contract that would obligate the school or the district in any way. Booster clubs are not allowed to use the school name, school or district logos, or mascots. Booster clubs are not allowed to use school facilities or school property unless there is a formal written agreement/contract establishing the terms and conditions for such use, which is signed by the appropriate school administrator.

Any agreement between a school and a booster club is only valid if it is a *quid pro quo* agreement, meaning it must be beneficial to both parties. If an agreement between the school and booster club only includes provisions which benefit the booster club, it is an inappropriate and invalid agreement.

Fundraisers are run by either the school *or* the booster club. Funds generated by fundraisers belong to either the school *or* the booster club. Booster clubs should not mislead donors and customers, whether intentionally or unintentionally, into thinking that booster club fundraiser proceeds will go directly to the school. For example, someone who is conducting a booster club fundraiser should not say they are raising funds on behalf of "*Dixie High football*" - instead, they need to say they are raising funds on behalf of the "*Dixie High Football Booster Club*". Signs and other promotional materials should also clearly make that distinction.

If a booster club would like to announce a fundraiser at a team practice or other school event, or if the booster club would like to have students and/or coaches participate in a fundraiser, there needs to be a formal *quid pro quo* agreement in place.

School employees must not assume any booster club responsibilities which would blur the lines between the district and the booster club. For example, a soccer coach would not be allowed to be a signor on the soccer booster club checking account. (See Utah Admin Code R277-107.)