COLDSPRING-OAKHURST CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

BOOSTER CLUB AND SCHOOL SUPPORT ORGANIZATION GUIDELINES

Organizational and financial guidance for COCISD booster clubs and school support organizations. Includes District requirements and applicable UIL guidance.

Applicable law, current UIL rules and District policy govern club activities.

ANNUAL SUBMISSION AND APPROVAL CALENDAR

When	Action / recipient
Before affiliation; when changed	Provide bylaws, EIN, exemption documentation and required insurance evidence to campus and Business Office.
Immediately after elections	Provide officer/signatory information; report changes promptly. Transfer records within 30 days.
Before fundraising, purchases or student events	Obtain required campus and District approval; obtain separate UIL review for regulated benefits.
Daily collections	Deposit and document collections under the District deposit rule.
Monthly	Reconcile statements within 30 days; independent review; report financial activity to membership.
January 31	Submit statements as of December 31 to campus/bookkeeper and Business Office.
September 30	Submit August 31 financial package, annual review, questionnaire and confirmation statement.
IRS deadline	Generally 15th day of fifth month after club fiscal year-end for Form 990 series; apply form-specific rules.
January 31 after payment year	Generally file/furnish required Forms 1099-NEC; adjust for weekends/holidays.

District reporting dates are listed above. Tax deadlines are separate and follow the club's tax year and applicable form instructions. If the club's fiscal year differs from August 31, supply the District's requested August 31 information and identify the reconciliation to its fiscal-year reports.

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STATE AND FEDERAL REPORTING

Application for Federal Tax Exempt Status

Incorporation alone does not establish federal tax exemption. A club seeking recognition under Internal Revenue Code Section 501(c)(3) generally applies electronically through Pay.gov using Form 1023 or, if eligible, Form 1023-EZ. Pay the applicable fee through Pay.gov with the application; do not attach Form 8718 to a Form 1023-series application. Limited federal application exceptions exist; any stricter District recognition requirement is a local condition of affiliation. [4]

Retain the IRS determination letter permanently and provide a copy to the campus bookkeeper and COCISD Business Office. Obtain the club's own Employer Identification Number (EIN) through the IRS application process. The District's EIN and exemption documents may not be used by an independent organization.

Application for State Tax Exempt Status

Apply to the Texas Comptroller for the exemptions for which the organization qualifies. Application alone does not confer exemption. A club with qualifying federal exemption may use Form AP-204 with its IRS determination letter. Keep the Comptroller's approval and exemption records. [7]

Annual Filing Requirements

Determine the required Form 990-series filing annually. Generally, an eligible organization with gross receipts normally $50,000 or less may file Form 990-N; an organization with gross receipts below $200,000 and total assets below $500,000 may file Form 990-EZ or Form 990. Organizations at or above either latter threshold generally file Form 990, subject to IRS exceptions. Returns/notices are generally due on the 15th day of the fifth month after fiscal year-end. Failure to file a required return or notice for three consecutive years results in automatic revocation. [5]

An exempt organization with $1,000 or more of gross unrelated business income generally must also file Form 990-T. Track filing confirmations, extensions where permitted, and any tax due. The District's reporting dates do not replace IRS deadlines.

ORGANIZATION

Each booster organization must develop and maintain bylaws that are jointly reviewed on an annual basis by the campus principal and the booster club officers. Copies of the organization's bylaws must be submitted to the COCISD Business Office within the District's administration office.

The bylaws should contain the detail of the rules of membership. This document must address the organization's fiscal year, organizational structure and the method used to elect officers. Only active members in good standing shall be permitted to hold office or vote upon any matter of business of the organization.

The bylaws should specify that there is a two one-year consecutive term maximum that members may serve in roles as the President or Treasurer. In addition, the bylaws should address the restriction that only one member of a family may serve as an officer at the same time, unless parents are serving as co-chairs in the same office which limits the family's vote to one.

Employees of the District shall not serve in a financial capacity of a booster or other parent organization. Financial capacity includes holding positions of treasurer, fund-raising chairperson, or serving as a check signer.

At a minimum, the booster organization shall elect the following officers on an annual basis.

President

Typically, the president of a booster organization is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:

- Preside at all meetings of the organization;
- Regularly meet with the designated campus representative regarding booster activities (regularly is defined as monthly at a minimum);
- Resolve problems in the membership;
- Regularly meet with the treasurer of the organization to review the organization's financial position;
- Select an officer as the designee to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness. This provides an independent review by an individual not associated with disbursement activity.
- Schedule an annual audit of records or request an audit if the need should arise during the year;
- Perform any other specific duties as outlined in the bylaws of the organization.

Vice-President

The vice-president acts as the president's representative in his/her absence. They must remain familiar with the organization's activities. The major duties include, but are not limited to, the following:

- Preside at meetings in the absence or inability of the president to serve;
- Perform administrative functions delegated by the president;
- Perform other specific duties as outlined in the bylaws of the organization.

Note: Larger booster organizations may find it necessary to elect several vice presidents with responsibility over different areas. Such positions shall be clearly defined in the bylaws of the organization.

Secretary

The secretary is responsible for keeping accurate records of the proceedings of the organization and reporting to the membership. The secretary must ensure the accuracy of the minutes of the meetings, and have a thorough knowledge of parliamentary law and the organization's bylaws. The major duties include, but are not limited to, the following:

- Report on any recommendations made by the executive board of the booster organization if such a governing board is defined by the bylaws;
- Maintain the records of the minutes, approved bylaws and any standing committee rules, current membership and committee listing;
- Record all business transacted at each meeting of the association as well as meetings of any executive board meetings in a prescribed format;
- Maintain records of attendance of each member;
- Conduct and report on all correspondence on behalf of the organization;
- Other specific duties as outlined in the bylaws of the organization.

Treasurer

The treasurer is the authorized custodian of the funds of the association. The treasurer receives and disburses all monies indicated in the budget and prescribed in the local bylaws or as authorized by action of the association. All persons authorized to handle funds of the association should be covered by a fidelity bond in an amount based upon the organization's annual income and determined by the executive board. The major duties include, but are not limited to, the following:

- Serve as chairperson of the Budget and Finance Committee if prescribed within the bylaws of the organization;
- Issue receipts for all money received and follow the single deposit schedule in Controls over Cash and Receipts;
- Present a current financial report including bank statements, bank reconciliations, and financial statements to the executive committee within thirty days of the previous month end; Copies should be available for review by the general membership within a reasonable timeframe, if requested.
- Prepare financial reports as of December 31 and August 31 and submit them by January 31 and September 30, respectively, to the campus principal/bookkeeper and COCISD Business Office (District reporting calendar);
- Maintain an accurate and detailed account of all monies received and disbursed;
- Reconcile all bank statements as received and resolve any discrepancies with the bank immediately;
- File sales tax reports as required by the comptroller's office (monthly, quarterly, or annually);
- File annual IRS form 990, 990-N or 990-EZ in a timely manner;
- Submit records to audit committee appointed by the organization upon request or at the end of the year;
- Other specific duties as outlined in the bylaws of the organization.

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended that the Treasurer have an accounting background.

Ad Hoc Committees

Special committees are created for a specific purpose and voted upon by the membership. The committee is automatically dissolved as soon as that purpose is accomplished and the committee report is made. Ad Hoc committees should complete their assignments within the current school year. If the objectives are not met at the end of the school year, officers will be required to reappoint members of the committee for the following year until the purpose of the committee has been achieved. Individuals who have a conflict of interest shall not be allowed to serve as members of the committee. For example, senior parents would not be included on a scholarship committee since their child is a potential recipient of the monies.

Audit Committee

At the end of the fiscal year, an audit of the booster club's financial records should be conducted. The audit should be performed by individuals who are independent from day-to- day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals. The primary objectives of the audit are to:

- Verify the accuracy of the Treasurer's financial reports;
- Ensure that the club's cash balances are accurate;
- Determine that established procedures for handling booster funds have been followed;
- Ensure that expenditures occurred in a manner consistent with the organization's bylaws;
- Ensure that all revenues have been appropriately received and recorded;
- All members of the audit committee shall sign a statement indicating their agreement with the findings detailed in the report.

The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available as requested by the committee. Suggested audit procedures are included in Appendix A of this document. Copies of final audit reports should be submitted to the Campus Principal and COCISD Business Office in Administration by September 30 of each year in conjunction with the financial information requirements for GASB 39.

Election of Officers

The election of officers of the organization will occur annually within the timelines and manner prescribed by the booster organization bylaws. Typically the election of officers should occur by May of each year so that the newly elected officers may be in place for the start of the next school year. Transfer records within 30 days of election. Complete the year-end financial review and submit its report by September 30 under the District reporting calendar.

Officers may be elected in a variety of methods (simple majority, secret ballot) in accordance with the organization's bylaws. The election of officers may be from a slate of officers presented by the nominating committee in the spring of each school year. Recommendations may also be taken from the floor at the time of the vote in accordance with Robert's Rules of Order. At no time should officers be appointed without the input and approval of the membership. Refer to the beginning of the Organization section for specifics on maximum terms and limited family members in officer roles.

Standards for Meeting

All meetings must be open to the public and announced in advance. Invite the superintendent or a designated administrator with approval authority who does not coach or direct a UIL contest. Coaches and directors participate only as nonvoting advisers and do not replace independent administrative oversight. Keep minutes and periodic financial statements on file at the school. [1]

District requirements: publish meeting notice at the campus at least 72 hours in advance, identify the date, time, location and agenda, and hold meetings on school premises with an approved campus administrator or representative present. If the representative cannot attend, obtain an authorized replacement or reschedule. Business conducted without the required campus representation is null and void.

Rules for Dissolution

Follow the organization's governing documents and applicable law to approve dissolution, notify members and settle obligations. The District requires a member vote at a special meeting with at least 30 days' written notice. Do not distribute remaining assets to members or their families. Transfer assets consistently with the charitable dissolution clause, lawful donor restrictions and the organization's exempt purposes, using an eligible charitable recipient or government recipient for a public purpose.

Notify the IRS through the required final return or notice; include Schedule N and dissolution documents when applicable. Complete any required Texas filings, close accounts after obligations are resolved, and appoint a records custodian. A private termination letter ruling is not a routine filing requirement. [9]

Record Keeping

Transfer records to incoming officers within 30 days of election. District retention rule: retain financial records and scholarship selection records for at least 10 years, longer if a legal hold, audit, grant condition or applicable requirement demands it. Retain organizing documents, bylaws/amendments, exemption determinations and dissolution records permanently. Protect personal information and maintain secure electronic backups.

TOOLS FOR SUCCESS

The following guidelines apply to all parent/booster/school support organizations. If a question should arise which cannot be resolved at the campus level, the Asst. Superintendent of Business & Finance or appropriate district administrator should be contacted for clarification.

Organizations should:

- Hold all meetings publicly and announce in advance, according to the organization’s bylaws.
- Be voluntary and provide unified support for student success at the school.
- Encourage involvement by all parents of students participating in the support activity.
- Use school facilities only with prior approval of the principal or designee.
- Obtain approval of the principal or designee for all fundraising activities.
- Have a campus administrator or designee present at all booster and school support organization meetings.
- Submit a copy of current bylaws and operating procedures to the district business office or designee.
- Submit the name, address, email address, and phone number of all current officers and the authorized signers of bank account to the district business office or designee.
- Provide adequate insurance coverage for its organization.

- Pay all taxes and other debts incurred by the organization.
- Comply with Board policies when donating money or gifts to the District.
- Comply with UIL guidelines, District policies, and Federal and State tax laws.
- Obtain Federal tax exempt status.
- Obtain an Employer Identification Number.
- Obtain a Texas sales tax permit when required for the club's taxable activities; exemption approval and a sales tax permit are different matters.
- Provide exemption documentation upon affiliation and when changed. Submit annual financial information and the component-unit questionnaire by September 30; submit mid-year financial statements by January 31 (District reporting calendar).
- Follow the same standards of conduct as district employees when chaperoning, sponsoring or attending student activities, including rules in the campus handbook.

Organizations should not:

- Have authority in directing or influencing District employees in the administration of duties.
- Be involved in decision or policy making activities for a student group.
- Give a sponsor or coach money, products or services contrary to UIL Section 481 or stricter District policy. The ordinary UIL appreciation-gift limit is $500 cumulatively per calendar year from all sources; see Coach compensation and gifts for scope and exceptions.
- Give anything (including awards) to students without prior approval from the school administration. (Faculty sponsors wish-lists should have received prior approval from school administration before submission to an organization.)
- Give a member any gift without the approval of the club membership.
- Employ or pay any member for services rendered with the organization's funds.
- Sign contracts or pay expenses directly from the organization's accounts for any arrangements for student travel associated with the organizations without the prior approval of the principal. (Organizations may donate money or merchandise to the school with prior approval of the administration.)
- Use the District’s tax identification number as the organization’s identification number.
- Use the District’s sales permit number as the organization’s sales permit number.

TOP 10 WAYS TO PROTECT YOUR ORGANIZATION AGAINST EMBEZZLEMENT

1. Money should never be kept at a treasurer’s home.

2. Two people should always count the money, and both should sign the receipt verifying the amount.

3. Two signatures should be required on all checks.

4. Have a member who does not have check signing authority review the bank statement monthly before giving it to the treasurer. This person is looking for red flags including: checks showing up in non-sequential order, checks made out to cash, cash withdrawals, checks written out to non-approved vendors, checks written for non-approved expenses, and checks written out to individuals.

5. Never sign a blank check or a check made out to “cash.”

6. The treasurer should arrange to deposit the money in the bank as soon after the conclusion of the project as possible.

7. Money should be deposited into the organization’s bank account daily, even if a project is ongoing.

8. Pay bills by documented club check. The only cash-payment exception is the controlled emergency petty-cash procedure below.

9. Conduct an annual audit of the books.

10. Make sure that you have a Bond policy and make sure to follow the requirements to guarantee coverage.

FINANCIAL INFORMATION

General

The organization’s bylaws should stipulate the creation and approval, by its membership, of an annual budget. This is typically done in late Spring or early Fall for the upcoming school year. The budget should be submitted to the campus principal or a district administrator to review for reasonableness. Changes to the budget during the year should be approved by the membership. All booster club business addressed during meetings should be approved and reflected in the meeting minutes to provide documentation of the membership's directives.

There are a wide variety of computerized accounting packages available to assist the organization in accurately accounting for financial transactions.

Liability insurance

Clubs must maintain adequate insurance meeting the District's written coverage and limit requirements and retain evidence of coverage. Coverages to be considered should include general liability, officer’s liability, business personal property (if booster owned property exists), and fidelity (otherwise known as bond) coverage. The cost of the insurance varies depending on the amount of coverage, but is generally reasonable. Insurance underwriters for booster clubs, in many cases, require an annual audit to be performed by an Audit Committee and must have a procedure in place to have bank statements and reconciliations reviewed by a member without check signature authority.

Financial Reporting to District

The District collects supporting-organization financial information so its Business Office and auditors can evaluate component-unit reporting under applicable GASB standards, including Statement No. 39 as amended. Submission does not itself establish that a club is a component unit. To this end, booster clubs are required to submit to the COCISD Business Office mid-year and end-of-year financial statements (including balance sheet and income statement). Financial Statements should be submitted by January 31 and September 30 each year. Included in Appendix B is additional information related to requested financials. A copy of the final audit report should be submitted at the end of the year as well.

Internal controls

In order to protect the booster club, its members, and its financial well-being, standard internal controls must be in place. The following is a summary of basic internal controls necessary to prevent the loss of funds through carelessness, mistakes, or misappropriation.

Controls over Bank Accounts

- Booster organizations are required to establish a checking account at a bank or credit union. Accounts should be established with at least three individuals on the signature card. Checks must require the signature and authorization of two club officers.
- Another individual should review the bank statement and its contents for reasonableness and compliance with Treasurer reports, the budget, and the ongoing business of the organization.
- Bank statements should be reconciled within 30 days of the date of the statement to ensure that possible inaccurate transactions are identified and communicated to the financial institution for correction. Report discrepancies immediately and follow the bank agreement and applicable law for dispute deadlines; this 30-day reconciliation target is an internal control, not a universal limit on bank liability.

- A second officer, not involved in the financial aspects, should review and sign off on the completed bank reconciliation. This review should include specific attention to outstanding or reconciling items.

Controls over Cash and Receipts

- District deposit rule: deposit all collections daily, regardless of amount. When the bank is closed, use an approved secure night-deposit arrangement. The Business Office must approve a documented alternative safeguarding arrangement in advance if same-day deposit is not possible. Do not keep collections at a member's home or on campus.
- Funds must be supported by some type of record documenting the source and amount of funds (tabulation of monies collected form, cash receipt form, ticket sales record, etc.). Documentation shall be readily available for audit purposes.
- Cash should be adequately safeguarded at all times.
- At no time should booster club funds collected be maintained at a member’s home. Every effort should be made to balance funds collected the day of the event, prepare appropriate deposit documentation and submit to a bank or bank night drop for deposit and safekeeping. Money from concession sales should be handled in the same manner.

Controls over Disbursements

- Prior to beginning a fundraising campaign, the booster club must complete a fundraiser application and submit to the campus principal or district administration for review. This provides the district with knowledge of the activities and helps to avoid the duplication of similar fundraising campaigns during the same period.
- Checks should not be generated without proper documentation (i.e. invoice, original receipts, etc.). Documentation should also include the signature of the President or Vice President.
- Checks should require the signature of a second officer.
- Blank checks should not be issued. Actual receipts should be requested and a reimbursement be processed.

Budgetary & Oversight Controls

- Members should establish and approve a budget at the beginning of the school year. Actual receipts and disbursements should periodically be compared to the budget.
- At each meeting, the Treasurer should provide a written financial report which should include the bank account balance and the receipt & disbursement activity since the last meeting. The financial report should also include a comparison of budgeted versus actual receipts and expenditures.
- At the completion of fundraisers, a financial recap should be prepared to determine the profitability of the fundraiser.
- At the end of the fiscal year, an audit of the booster club’s financial records should be conducted. The audit committee shall make a report to the general membership upon completion of the audit. A copy of the signature page detailing the results of the audit should be forwarded to the COCISD Business Office. For additional information, refer to section titled Audit Committee previously in this document.

Cash Receipt Procedures

Bank deposits should be prepared as follows to ensure the integrity of financial reporting:

1) Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the bank deposit form.

2) A calculator tape may be run for any checks included in the deposit rather than indicating the checks individually on the deposit slip form. A copy of the tape should be retained with your copy of the deposit records.

3) Total the deposit slip.

4) Tally the pre-numbered cash receipts and make certain that this total matches the deposit total.

5) Attach the cash receipt verification with a copy of the deposit slip and file in date order.

6) Have two individuals independently verify currency, coins and checks, and document agreement with the collection record and deposit total.

7) Both individuals should initial next to the currency amount on the deposit slip.

8) Seal the deposit in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the currency received was incorrect.

Petty Cash

A booster organization may maintain a small, formally authorized petty cash fund for emergency purchases. Record its approved limit, custodian and secure storage arrangement; it must not be held at a member's home or on campus. Strict controls must be maintained by keeping petty cash in a locked box accessible by only the treasurer and one other officer. Control of the petty cash account by a district employee is not allowed. The petty cash funds should be used for emergency purchases only. All other purchases should be made with a booster club check.

Upon disbursement through the petty cash account, a receipt for the purchase should be retained. At any given time, the amount of petty cash remaining and the aggregate total of receipts on hand should equal the amount of the established petty cash account.

Bank Reconciliation

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance in the general ledger as of the last day of the month. The reconciliation should be completed within 30 days of the date of the bank statement.

Items needed for reconciliation:

- Bank reconciliation form
- Prior month’s bank reconciliation
- Bank statement
- Check Register and/or Cash Disbursements Journal
- Cash Receipts Journal
- General Ledger

To complete the bank side of the reconciliation form, perform the following steps:

- Indicate the ending balance per the bank statement.
- Check off outstanding checks from prior month’s bank reconciliation using the bank statement.
- Determine the outstanding checks by comparing the Check Register to the bank statement, including any remaining checks from the previous month.
- Determine the deposits in transit by comparing the Cash Receipts Journal to the bank statement.

- Identify any items that need to be corrected by the bank, such as check printing, returned check charges and material encoding errors. These items should be grouped together under Other Adjustments.
- Total all items and enter the amount on the Adjusted Bank Balance line.
- To complete the General Ledger side of the reconciliation form, perform the following:
- Indicate cash account ending balance from the general ledger.
- Compare the bank statement to the Check Register and list any cleared checks that were not posted.
- Indicate any outstanding returned checks.
- Indicate the interest earned per the bank statement. This amount should be immediately posted.
- Identify any items that need to be corrected on the General Ledger (such as immaterial encoding errors) under Other Adjustments.
- Total all items and enter the amount on the Adjusted Cash Balance line.

Compare the adjusted bank balance to the adjusted cash balance to make sure that they are in agreement. If they are not, the reconciliation is NOT complete. Examine the prior month's reconciliation to ascertain that all items have been posted and/or corrected.

If at all possible, a computerized reconciliation program should be used in conjunction with the organization's financial package. In addition to the reconciliation, the cancelled checks or imaged copies of checks should be reviewed to ensure that the payee is consistent with that identified in the check register and endorsements on the check are reasonable.

Disbursement of Funds

At the outset of the school year, a budget of anticipated expenditures should be developed. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership. Direct payments to District employees are not permitted uses of booster funds, nor are the purchase of alcoholic beverages.

Obtain prior written school approval for every banquet or student get-together before making reservations or commitments. Clubs may plan one mid-year and one end-of-year banquet, each subject to prior written school approval. Additional events require written District approval. [1]

While it may have been customary in years past for booster organizations to provide gifts to students including departing seniors, University Interscholastic League (UIL) rules limit the ability of students to accept gifts. Awards that students may receive are specifically outlined in Subchapter O, Section 480(a)(2) of the UIL Constitution and Contest Rules. Apply the UIL rule that governs the particular program, together with approved local policy. Athletic amateur restrictions are not automatically applicable to academic or music programs. Any stricter District extension to non-UIL activities must be separately approved and identified as local policy. See UIL Rules by Program. [1-3]

When establishing fees and setting fundraisers, booster clubs should be cognizant of the effects on large families and families of low socio-economic status. Reasonable efforts should be made to ensure that all individuals are able to participate in activities.

Booster organizations shall not fund coaching compensation prohibited by UIL Section 1202(b), directly or through the District. Administrative approval does not create an exception. Any other proposed personnel support must receive written Business Office approval and comply with UIL rules and District policy.

A disbursement voucher should be completed for all expenditures regardless of the amount. The appropriate supporting documentation (invoices, receipts) should then be attached to the disbursement form and filed in

check number order. At no time should a check be issued without the appropriate supporting documentation.

To ensure compliance with UIL guidelines governing athletic activities, all disbursements relating to athletic booster club activity shall require the approval of the athletic coordinator.

1099 Requirements

Obtain a completed Form W-9 before paying a service provider. Track payments by calendar year, regardless of the club's fiscal year. Use Form 1099-NEC for reportable nonemployee service payments: the general threshold is $600 or more for 2025 payments and $2,000 or more for 2026 payments. Check the applicable year's instructions for later inflation adjustments and exceptions. Backup withholding can require reporting below the ordinary threshold. [6]

Payments reportable by payment-card or third-party settlement organizations under Section 6050W generally are not duplicated on Form 1099-NEC. Corporate-payee exceptions and special rules, including attorney payments, must be checked. File Form 1099-NEC with the IRS and furnish the recipient copy by January 31, adjusted for weekends and legal holidays. Use Form 1099-MISC or other forms for other reportable payment categories; their rules and deadlines differ. Keep filing confirmations and correct errors promptly.

Worker Classification

Determine employee versus independent-contractor status from the full relationship, considering behavioral control, financial control and the parties' relationship. No single factor, invoice, contract label or payment method determines status. If the club employs a worker, payroll and employment-tax obligations may apply. Use this IRS framework and obtain qualified assistance when facts are uncertain. [10]

UIL RULES BY PROGRAM

District approval and coach roles

The superintendent is responsible for the UIL program. Follow the approved chain of command and obtain administrative authorization before raising or spending funds. Coaches/directors advise without voting and may not control club funds, sign checks or hold discretionary club cash. School administration must approve wish lists before presentation. [1]

Coach compensation and gifts

High-school coaching pay may not be funded by booster collections, directly or through the District; administrative approval cannot waive Section 1202(b). For grades 9-12 UIL coaches, directors and sponsors, appreciation gifts in money, products or services are ordinarily limited to $500 cumulatively per calendar year from all sources. Track aggregate gifts and obtain District review. Section 481 contains specific exceptions, including qualifying postsecondary scholarships, retirement from the profession and the sanctioned Annual UIL Award for Excellence. Apply stricter approved District restrictions where applicable. [2-3]

Athletic boosters

Do not fund outside athletic camps, clinics or private instruction. Route any school-operated program request through administration for review under applicable UIL rules; do not equate it with a private camp. Student benefits must satisfy the athletic amateur and awards rules. School approval is required for banquets and for permitted meals, snacks and travel arrangements. Approval alone cannot make an otherwise prohibited benefit permissible. Explain these restrictions to parents and other supporters. [1-3]

Academic boosters

Academic participants are subject to the awards rule, but not the athletic amateur rule. With school approval, appropriate support can include program equipment, educational competition travel, tutors and academic workshops. Workshop assistance must use lawful criteria and not be based solely on competitive success. Recreational trips do not become educational trips merely because a club pays for them. [1-2]

Music boosters

Music has no athletic amateur rule. School-approved educational travel, private-lesson assistance and summer music-camp scholarships may be permissible. Use objective criteria, not interscholastic competitive success, and verify educational use of funds. Competition-related awards remain subject to Section 480 and District administration. [1-2]

Donations and student awards

Check the current Section 480 before purchasing or promising awards. The ordinary school major-award limit is $70 during high-school enrollment at the same school; the additional annual minor award is limited to $20 per student per interschool activity, subject to the rule's provisions. Outside-source symbolic awards require school approval where permitted. Scholarships covered by the rule must be awarded at or after graduation for college/university enrollment. Do not earmark letter-jacket funds for particular students or use a third party to hold a prohibited award for later delivery. [2]

FUNDRAISING

Prior to the start of the school year, all booster organizations shall complete a fund raising application for each type of planned, scheduled or anticipated event and receive the approval of the campus principal and the Asst. Superintendent of Business & Finance. This application details the vendor (if any), product to be sold or service to be rendered, and the estimated sales proceeds. In accordance with COCISD Regulation FJ and Southern Association Guidelines, door- to-door solicitation will not be allowed. District practice does not allow the organization to enter into a contract with a solicitation firm. Booster clubs are created by parents to provide support for school programs. As such, fundraising efforts should be planned and carried out by the parents, not students.

In order to obtain the best pricing available, booster organizations are encouraged to obtain three written quotes prior to making large purchases.

Individual Accounts

In the past, it has been customary for booster clubs and other supporting organizations to credit “individual” student accounts based on a parent’s participation in fundraising events. The credit was based on a proportionate share of what they “earned” during the fundraiser.

This practice jeopardizes an organization’s tax-exempt status with the Internal Revenue Service as tax-exempt organizations must benefit a group as a whole instead of benefiting individual members of a group. Booster clubs may not maintain individual accounts that are earmarked for a particular individual.

Fundraising Participation and Quotas

Do not require members or families to fundraise, meet sales quotas, or earn an individual fundraising credit to receive a program benefit. Do not reduce a student's fees in proportion to the family's fundraising. Use written, objective program-benefit criteria, independent of fundraising effort, consistent with charitable purposes, applicable UIL rules and District policy.

Raffles

A booster club may conduct a raffle only if it qualifies under Texas Occupations Code Chapter 2002 and receives prior District approval. Nonprofit status alone is insufficient. Confirm the applicable three-year existence/affiliation and federal-exemption requirements. Current law allows up to four raffles with prizes awarded in a calendar year, subject to statutory timing rules. [8]

Before ticket sales, verify lawful prizes, ticket disclosures, advertising/sales restrictions, prize possession or bond requirements, and the drawing date. Apply Section 2002.056 to prize values. Keep all proceeds for the organization's charitable purposes. Do not offer cash prizes. Do not assume online ticket sales or advertising are permitted.

Keep approval, eligibility, ticket, prize and winner records. Determine Form W-2G reporting and any withholding under current IRS gambling instructions; a blanket Form 1099 rule is incorrect. District approval does not establish legal eligibility. [8,11]

Bingo

Obtain prior District approval and determine licensing requirements before advertising or conducting charitable bingo. The Texas Department of Licensing and Regulation (TDLR) regulates charitable bingo. Follow current Texas Occupations Code Chapter 2001 and TDLR rules for authorized organizations, licenses, prizes, fees, records, equipment and operations. [12]

Before any event, document the applicable license or exemption, approved prize schedule, fee/reporting obligations and responsible officers. Follow District restrictions on alcohol and student involvement. Consult current IRS gambling reporting rules as applicable. [11-12]

TOP TEN THINGS TO REMEMBER WHEN FUNDRAISING

1. Have a specific goal for each fundraiser, regularly remind yourself and your volunteers of that goal, and promote it to the community.

2. Assign an organized person to serve as fundraising chairman.

3. If an approved product vendor is used, check references and document the agreement. This does not authorize hiring a solicitation firm prohibited by the District's fundraising rule; obtain Business Office clarification before contracting.

4. Select a program with a good service package that fits your needs.

5. Make sure the product you're selling represents a good value at a fair price.

6. Look for fundraising activities that have educational value and promote community involvement.

7. Delegate and involve as many volunteers as possible.

8. Keep it short. People lose interest in long projects.

9. Don't overdo it. Remember, kids are in school to learn and parents can only afford so much. Also, remember the children must never be placed in a position of risk.

10. Have fun. It's got to be fun! Top Ten Things To Remember When Fundraising – "Texas PTA Treasurer Chairman's Guide"

SALES TAX

A booster club is separate from the District and cannot use the District's exemption or sales tax permit. An application alone does not establish exemption. Confirm Comptroller approval before claiming qualifying exempt purchases. Sales tax exemption does not make every sale tax-free. [7]

Taxable Status of Purchases

Use the club's properly completed Texas exemption certificate for qualifying purchases supporting its exempt purpose. Personal purchases do not become exempt because a member belongs to the club. Distinguish items bought for resale from items used by the organization; apply the appropriate certificate and rules. Do not promise that all uniforms, awards or meals are automatically exempt.

Collection and Remittance of Sales Taxes

Determine taxability and the applicable state/local rate for each sale and location. Obtain a permit when required, collect and remit tax, and file assigned returns, including required zero returns. If tax is included in the price, divide gross taxable receipts by (1 + applicable tax rate); remit the difference. Use the rate applicable to the transaction.

Taxable Status Of Sales

A qualifying exempt booster club may hold two one-day tax-free sales or auctions per calendar year, subject to Comptroller rules, including applicable item-value conditions. Document the designated dates and qualifying transactions. Separate these exemptions from rules for qualifying food sales, admissions and memberships; do not use blanket exemptions without checking the transaction. Use current Comptroller school-fundraiser guidance before each event. [7]

DONATIONS

In accordance with District Policy DBD Local, school district staff “shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee’s discharge of assigned duties and responsibilities.” Students are also discouraged from accepting gifts of value. Students engaged in UIL activities shall not accept gifts except as provided by UIL Constitution and Contest Rules.

Donations to the District shall become the sole property of the District and not of the accepting organization. A donor may recommend a program purpose for District consideration. Acceptance, lawful restrictions and use remain subject to current Board policy and applicable UIL rules; the club cannot dictate school operations or require prohibited compensation. Use the District donation form and obtain acceptance before delivery.

Gifts to the District must meet the following criteria:

- Shall not place restrictions on the school program;
- Shall not require the exclusive endorsement of a particular business product;
- Shall not conflict with policies or actions of the Board or public law;
- Shall not require extensive unforecasted District resources or maintenance;
- Shall meet established curriculum guidelines.

To be deductible as a charitable contribution, a payment to charity must be a gift. A gift to charity is a payment of money or transfer of property without receipt of adequate consideration and with donative intent. The Business Office determines the appropriate accounting treatment and measurement under applicable governmental accounting standards. The District will make no determination of value for IRS purposes.

TITLE IX

Title IX is a federal law enacted in 1972 which protects individuals in education programs or activities from discrimination based on sex. It states that “No person in the United States shall on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity receiving federal financial assistance.”

Title IX, which is promulgated by the U.S. Department of Education, applies to all aspects of education and related programs, not just athletics. It requires that equal opportunities be provided for members of both sexes. It does not require that each team receive exactly the same services and supplies, but rather that the male and female programs, collectively, receive comparable levels of service, facilities, supplies, etc.

Since booster club funding and activities are included in the analysis of the District’s compliance with Title IX, booster clubs should have an awareness of the law and the District’s requirement for compliance.

SCHOLARSHIP PROGRAMS

The District requires booster clubs to implement scholarship programs that are consistent with all other scholarship programs. Requirements include:

- All qualifying seniors must have the opportunity to apply for the scholarship(s).
- The campus principal and lead counselor should be consulted regarding the establishment of an application process to ensure that implemented processes are consistent with other scholarship programs on the campus.
- The application process must be clearly communicated, and the application forms must be readily available to all potential applicants and their parent and/or guardian.
- The Scholarship Review Committee must consider all qualifying applicants, but applicants identifying information must be redacted on all information shared with the committee to ensure confidentiality and impartiality throughout the review process.
- The Scholarship Review Committee must be appointed by the President of the booster club before the first day of the academic year.
- The Scholarship Review Committee must be made up of an odd number of members. Parents of students eligible for consideration for scholarships shall not be permitted to serve on the committee. To preserve the integrity of the selection process, the sponsor shall not be involved in the work of the Scholarship Review Committee.
- The qualification criteria for selection of scholarship winners (if any) must be communicated in writing to all potential applicants before the evaluation of applications commences and may not be changed during the scholarship award period. Any changes to the scholarship qualification criteria must be recommended by the sponsor and voted on by the booster club membership no later than the May booster club meeting for changes effective in the upcoming academic year.
- The application scoring, decision materials, tabulation, notes, certified recordings, and/or any other documentation used by the Scholarship Review Committee in connection with a given applicant shall be made available upon written request to that applicant. Refer records-access and fee questions to the Business Office; do not assume that every independent club is subject to the same public-records rules as the District. Protect other applicants' information. The Scholarship Review Committee must retain the original materials for a minimum of 10 years under the District retention rule, subject to longer legal holds.
- Scholarship applicants shall be full-time COCISD senior students for a minimum of one full semester prior to the application deadline.
- All scholarship applications which do not have the required information will be considered incomplete and returned to the applicant.
- District scholarship criteria: awards may not be need-based. Applicants who have received full scholarships from other sources may be excluded when this condition is included in the published eligibility criteria. These are District criteria, not UIL requirements. Apply lawful, objective criteria consistently and do not apply unpublished exclusions.
- The applicant’s intended major may or may not be a factor in scholarship consideration.
- For scholarships subject to UIL Section 480(a)(2)(E), award at or after high school graduation for college or university enrollment, with District approval. Verify eligibility before using other institution types. Enrollment documentation is required before payment. [2] Disbursement checks including scholarship funds shall be made payable to the college/university in the student’s name. Support for disbursement of funds shall include an invoice from the college/university

- The work of the Scholarship Review Committee shall be subject to review and evaluation by the campus lead counselor. If unacceptable practices have transpired during the Review Committee's work which jeopardize the impartiality of the process, the scholarship award decision may be overturned and a new review process undertaken. District administrators will work to establish an impartial committee for reevaluation.

The scholarship committee may require an essay for judging purposes. Essay topics may be selected each year and given to all applicants, or the Scholarship Review Committee may allow each applicant to select their own topic upon the sponsor's approval.

If desired, essays should be original works of the applicant and be a minimum of 250 words and a maximum of 500 words. The applicant retains ownership of the essay; any permission to reproduce it outside scholarship evaluation should be requested separately. If an applicant is applying for multiple scholarships, the applicant must write multiple essays – the same essay cannot be used. Essays must be submitted with the application in order for the applicant to be considered for a scholarship. The essay should account for no less than 10% and no more than 20% of the total points or weighting for the decision process.

Other areas where scholarship points may be earned should include responsibility, character, outside activities, leadership, academics, attitude, behavior, attendance, participation, service and involvement, using published, consistently applied criteria. Do not base scholarship benefits on individual fundraising totals.

The Booster Club may or may not require interviews of applicants in the decision process. The applicant's parent or guardian must be permitted to be present at any interview. Interview topics must be communicated to the applicant not less than seventy-two hours prior to the interview.

DISTRICT SERVICES

Employer Identification Number

The COCISD Employer Identification Number may not be used for any purpose by organizations outside the District, including booster clubs.

Catering

The food service department provides catering for meetings within the District. Charges for the catering will be billed by the 15th of the following month at the campus. A sample menu can be obtained from the food service department.

Safekeeping

PTA or booster clubs may not store funds on campus for safekeeping.

MISCELLANEOUS

The following guidelines apply to all parent/booster organizations. If a question should arise which cannot be resolved at the campus level, the appropriate Asst. Superintendent of Business & Finance should be contacted for clarification.

- Failure to follow policies and procedures of the District may result in refusal by the campus principal to allow related activities on the campus.
- All meetings shall be public and announced in advance in accordance with the bylaws;
- The campus administrator or designee must be present at all booster meetings.
- Any action taken at the meeting will be subject to review and revocation of the sponsor or principal.
- The regular school program and extra and co-curricular activities of the school and programs sanctioned by TEA, UIL and district affiliated organizations will take precedence over booster activities.
- Parents and booster club members are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring, or attending student activities, including rules in the campus handbook.
- Each individual student’s or group of students’ participation will be determined by the sponsor and the principal and not by the organization or any member(s). Participation is considered to be a privilege and not a right, and will be based on a proven record of good conduct and dependability. Lack of such demonstrated behavior on the part of anyone will be grounds for disapproval for participation and travel.
- There will be no student activities, parties, meetings, travel, or other gathering in the name of the school organization or booster organization unless prior written approval has been obtained through the authorized District approval process. A sponsor's presence alone does not substitute for approval. All activities will be under the auspices of the school and the District.
- School employee and student planning and preparation for activities supported by the booster organization will occur outside the school day or as approved by the principal.
- Participation in any activity or travel associated with booster activities is a privilege and not a right for all involved. All student and employee travel will be under the auspices of the school and all participants will be approved by the sponsor and principal.
- No cash will be given to any school employee to use at his or her discretion.
- The purchase or consumption of alcoholic beverages while on school property or in the presence of students is specifically prohibited.
- Organizations shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate as doing so could jeopardize the tax-exempt status of the organization. If a candidate running for office is invited to join a meeting, all candidates running for the office must be extended an invitation to the event.
- Booster organizations shall not fund coaching compensation prohibited by UIL Section 1202(b), directly or through the District. Administrative approval does not create an exception. Any other proposed personnel support must receive written Business Office approval and comply with UIL rules and District policy;
- Upon dissolution, follow Rules for Dissolution and the applicable final IRS return/notice requirements. [9]

15-Passenger Vans

District transportation restriction: booster clubs may not purchase, lease or use 15-passenger vans to transport District employees, students or equipment. Refer all student transportation to the District's approved arrangements. This local rule is stated separately from federal vehicle-sale requirements, which are not summarized here.

Web Sites

Use the current District directory at www.cocisd.org for the Business Office, Athletics and Food Services. Use www.uiltexas.org, www.irs.gov, comptroller.texas.gov, www.sos.state.tx.us and www.tdlr.texas.gov/charitable-bingo/ for current agency guidance.

COCISD Board Policy

Review current CDC, CFD, FM, FMF, FJ, GE, GKB and DBD policies and applicable regulations through the District website. Follow the District's current policy titles, delegation and approval requirements; contact the Business Office for assistance.

APPENDIX A - ANNUAL FINANCIAL REVIEW

Booster Club Suggested Audit Program

Audit Procedures:

Bank Reconciliations

1) Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
2) Verify that bank reconciliations were completed within 30 days of bank statement ending date.
3) Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
4) Verify that the balance in the bank account (at beginning of school year), plus total deposits per check register, minus total disbursements per check register, balances to ending bank account balance (at end of school year).

Bank Statements

1) Determine whether a procedure is in place for a club member, other than those that have check signing ability, to receive bank statements by mail and review for reasonableness.
2) Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
3) Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.
4) Ensure that cleared checks contain signatures of individuals authorized to sign checks. Confirm the required two-officer approval/signature procedure is followed.

Receipts

1) From the check register or other accounting records, schedule each deposit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
2) Trace deposits to collection documentation and prepared cash receipts for agreement.
3) Trace deposits to bank statements to ensure agreement.
4) Ensure that receipts are presented for deposit in a timely manner by reviewing the dates of prepared cash receipts with the date of deposit on the bank statement.

Disbursements

1) From the check register or other accounting records, schedule each check, withdrawal, or other debit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
2) Trace checks to supporting documentation such as invoices, receipts, approved expenses related to fundraisers, or other reasonable explanations.
3) Review the canceled check to ensure agreement of payee name, endorsement, and check amount.
4) Trace disbursements to budget approved by the membership or meeting minutes.
5) For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change fund was later re-deposited.

Fundraisers

1) Evaluate each fundraiser individually by calculating the value of items available for sale or number of tickets sold, and comparing to deposits and remaining inventory, if any, to ensure agreement.

2) Determine whether fundraiser applications were prepared and submitted to the campus principal for each fundraiser.

Miscellaneous

1) Inventory remaining check stock to confirm that all checks are present and sequential. Ensure that the check number for the last check issued and first check available in check stock are sequential.

2) Confirm that check stock is retained in a secure place when not in use.

3) Determine whether any checks were voided during the course of the year. Ensure that any voided checks are retained in the records, but have been sufficiently modified to eliminate the possibility of clearing the bank (i.e. signature portion has been cut out of the check and VOID has been written across the check).

4) Ensure that sales tax reports were prepared and filed timely.

5) Review the applicable Form 990, 990-EZ or 990-N filing confirmation, and Form 990-T if applicable, for timely completion and consistency.

APPENDIX B - FINANCIAL SUBMISSION INSTRUCTIONS

TO: Booster Club Presidents and Treasurers FROM: COCISD Business Office SUBJECT: Submission of Financial Information

Submit mid-year statements as of December 31 by January 31 and annual information as of August 31 by September 30, under the District reporting calendar. Provide the campus principal/bookkeeper and Business Office with the required documents. Identify the club's own fiscal year if different.

- Signed confirmation of financial information (Form B1).
- Balance sheet and revenue/expenditure statement, including beginning and ending cash balances; use Form B2 or equivalent accounting reports.
- Annual independent club financial-review report and findings; include the scope and reviewers' signatures.
- Annual financial reporting questionnaire (Form B4), applicable IRS filing confirmation and current exemption documentation.
- Officer and authorized signatory information (Form B5), updated when changed.

The Business Office and auditors evaluate whether a supporting organization must be included in District financial reporting under applicable GASB standards. Providing information does not itself make the organization a component unit. The District may request supporting records or clarification. Use the current District directory for submission contacts.

FORM B1 - CONFIRMATION OF FINANCIAL INFORMATION

Organization name

Campus / activity supported

Reporting period and club fiscal year-end

We certify that the attached information is true and correct to the best of our knowledge. We understand that COCISD requests this information to evaluate supporting-organization financial reporting and applicable District requirements. Identify any incomplete items or unresolved differences below.

Exceptions / explanations / attached reports

President - printed name, signature and date

Treasurer - printed name, signature and date

FORM B2 - FINANCIAL STATEMENT SUMMARY

Organization / campus / reporting period

Balance sheet information	Amount ($)
Cash and bank balances	
Other current assets	
Total current assets	
Current liabilities	
Other assets / liabilities (attach detail)	

Revenue / expenditure summary	Amount ($)
Fundraising revenue (attach by event)	
Concessions / memberships / donations / other revenue	
Total revenue	
Fundraising and program expenditures	
Banquets / donations to District / other expenditures	
Total expenditures	
Net revenue less expenditures	

Attach detailed reports and bank reconciliation. Current assets include cash and other short-term assets; current liabilities are amounts currently owed. Report gross revenue and expenses separately. This summary supplements, rather than replaces, required financial statements.

Prepared by / title / date

FORM B3 - FUNDRAISING APPROVAL APPLICATION

Organization / campus supported

Event, activity, product or service / location

Beginning and ending dates / purpose of net proceeds

Vendor / contact name / phone / contract terms

Coordinator / phone / email

Estimated gross receipts / expenses / net proceeds

Sales tax treatment / designated tax-free day, if applicable

Raffle or bingo eligibility and licensing review, if applicable

I request approval before advertising, committing funds or conducting this activity. I will follow club bylaws, approved District requirements, applicable law and UIL rules. Attach the budget and proposed vendor agreement. Permission does not establish legal raffle/bingo eligibility.

Coordinator signature / date

Principal or authorized designee approval / date

Business & Finance approval / date

FORM B4 - ANNUAL FINANCIAL REPORTING QUESTIONNAIRE

Organization / campus or activity supported

Club purpose / EIN / fiscal year-end

IRS exemption status / determination date (attach current evidence)

Reporting year / August 31 bank balance

Annual gross receipts / total assets / total liabilities

Federal return or notice filed: 990-N / 990-EZ / 990 / other

Tax period / filing date / confirmation (attach)

If not filed: reason, exemption, extension or corrective action

Total annual contributions to District and students

Related organizations / significant restrictions / other relevant facts

Gross receipts are revenue before expenses. Determine the required IRS filing using current thresholds and exceptions; the former $25,000 question is removed. Submit by September 30 under the District reporting calendar.

Certified by - printed name / title / phone / signature / date

FORM B5 - OFFICER AND SIGNATORY INFORMATION

School year / organization / campus or department

Submit immediately after elections, even if officers remain the same, and report changes promptly. Provide contact information securely to the campus and Business Office.

President

Name / phone / email / mailing address

Vice President

Name / phone / email / mailing address

Treasurer

Name / phone / email / mailing address

Secretary

Name / phone / email / mailing address

Authorized bank signers (names and offices)

Independent bank-statement reviewer / phone or email

District employees may not serve in the financial capacities prohibited by this manual. UIL coaches/directors remain nonvoting advisers without control or signature authority over club funds.

SOURCES AND CURRENT GUIDANCE

Reviewed October 19, 2026. The District manual and February 2025 UIL handout were used as source documents. Consult the current official sources below; laws and UIL rules control if a summary differs. District requirements have been confirmed.

[1] UIL - Guidelines for Booster Clubs
https://www.uiltexas.org/policy/guidelines-for-booster-clubs

[2] UIL Constitution and Contest Rules - Sections 480 and 481
https://www.uiltexas.org/policy/constitution/general/awards

[3] UIL Constitution and Contest Rules - Section 1202
https://www.uiltexas.org/policy/constitution/athletics/overview

[4] IRS - Exemption applications and Pay.gov fees
https://www.irs.gov/charities-non-profits/charitable-organizations/form-1023-methods-of-paying-user-fee

[5] IRS - Form 990 series filing requirements
https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file

[6] IRS - Information return requirements
https://www.irs.gov/businesses/small-businesses-self-employed/a-guide-to-information-returns

[7] Texas Comptroller - Booster Clubs and School Fundraisers
https://comptroller.texas.gov/taxes/exempt/booster.php

[7a] Texas Comptroller - School Fundraisers
https://comptroller.texas.gov/taxes/publications/94-183.php

[8] Texas Occupations Code Chapter 2002 - Charitable Raffles
https://tcss.legis.texas.gov/docs/OC/htm/OC.2002.htm

[9] IRS - Termination of an exempt organization
https://www.irs.gov/charities-non-profits/termination-of-an-exempt-organization

[10] IRS - Worker classification, Topic 762
https://www.irs.gov/taxtopics/tc762

[11] IRS - Forms W-2G and 5754 instructions
https://www.irs.gov/instructions/iw2g

[12] TDLR - Charitable Bingo
https://www.tdlr.texas.gov/charitable-bingo/