

# Hindu Temple Society of Mississippi

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# CONSTITUTION AND BY LAWS OF HINDU TEMPLE SOCIETY OF MISSISSIPPI, INC.,

Articles of this Constitution consist of the objectives, key structural elements and guiding principles of the organization. The Bylaws define specific procedures to support Articles of the Constitution.

#### **Contents of Articles:**

- 1. Organization name
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# **DEFINITIONS:**

#### **PREAMBLE:**

Hindu Temple society of Mississippi (HTSM) was founded in Jackson MS in 1989 by a group of individuals with a vision to build a Hindu Temple in the Jackson Metropolitan area for common use of people. HTSM was registered with the Secretary of State Mississippi as a non-profit organization and is recognized by the IRS as tax-exempt charitable organization our federal tax ID number 64-072379. To carry out the purpose and objectives of HTSM, we do hereby ordain and enact the following:

Legal input obtained on 09/29/2020

Adopted by the HTSM Board on 10/4/2020

Constitution Approved by HTSM Membership in General Body Meeting on <u>11/7/2020</u> Bylaws approved by HTSM Membership in General Body Meeting on <u>11/7/2020</u>

#### ARTICLE I: ORGANIZATION NAME

- 1.1 The name of the organization shall be HINDU TEMPLE SOCIETY OF MISSISSIPPI, Inc. hereinafter referred to as HTSM.
- 1.2 HTSM is incorporated in Mississippi under its not for profit corporation. The Internal Revenue Service (IRS) has determined that HTSM is exempt from federal income tax as an organization described in section 501 (c) (3).

# ARTICLE II: AIMS AND OBJECTIVES

### Aims and Objectives of HTSM are:

- 2.1 To facilitate practice of Hindu religion and culture and promote the teachings of Hindu scriptures.
- 2.2 To construct and maintain Hindu temple(s) in Mississippi per, traditions, consisting of multiple deities, which will include Lord Venkateshwara, Lord Radha Krishna, Lord Shiva and Lord Ram Parivar as main deities with equal prominence.
- 2.3 To establish and maintain community center(s), for the purpose of conducting religious, cultural and social activities in conjunction with temple norms.
- 2.4 To support and strengthen the spiritual and moral well-being of all Hindus in Mississippi and surrounding states.
- 2.5 To interact with organizations and individuals of other religious faiths to promote mutual understanding, respect and tolerance.

#### ARTICLE III: MEMBERS

- 3.1 Membership of the HTSM is open to all who are desirous of furthering the aims and objectives of the HTSM, irrespective of color, creed, nationality or sex without any restrictions. Membership shall remain in effect as long as the member remains in GOOD standing, having paid all the current dues as set out in the Bylaws, and abides by the Constitution and Bylaws. Members must be at least 18 years old and subscribe to general philosophical outlook of Hinduism.
- 3.2 There shall be 2 categories of Membership: Member and Life Member. Only Life members shall be entitled to vote to elect the board members, and only active Life members amend the constitution and bylaws and vote on other matters. The appropriate donation level, as set forth in the Bylaws, determines the membership category.
- 3.3 HTSM members shall be referred to as MEMBERS, hereinafter.

# ARTICLE IV: ORGANIZATION OF HTSM 4.1 STRUCTURE OF THE BOARD:

- 4.1.1 A Board of Directors, herein after called the BOARD, shall conduct the affairs of the HTSM. The BOARD shall consist of 8 life members and 3 members.
  - For the Year 2025 the Board shall consist of total 11 positions:
    - o **Active Life Members:** 8 Positions.
    - Active Monthly Donors: 3 Positions (If the Monthly donor is a Life Member and the member is eligible to be elected as a member of Executive Committee).
  - For the Year 2026 and beyond shall consists of total 11 positions:
    - Active Life Members: 5 positions (these active life members may or may not be participating in Monthly donation program)
    - o **Active Monthly Donors:** 6 Positions (these members must be a life member and also must be participating in Monthly donation program for the past 3 years).
- 4.1.2 The BOARD shall elect an Executive Committee consisting of the Chairman, Vice Chairman, Treasurer, Religious chair and Secretary from the elected BOARD for managing the routine administrative responsibilities of the HTSM.
- 4.1.3 To assist the Executive Committee, the BOARD must also elect a JOINT SECRETARY and a JOINT TREASURER from members of the elected BOARD.
- 4.1.4 In addition, the BOARD may be assisted by advisors and committees set up for specific purposes, with specified terms and duration. The committee heads must be current Members of HTSM Board.
- 4.1.6 All BOARD members shall serve in an honorary capacity and shall be current MEMBERS of HTSM.

#### **4.2 ELECTION PROCEDURE:**

4.2.1 Detailed procedures for the election of the BOARD shall be contained in the BYLAWS.

#### 4.3 ELIGIBILITY

- 4.3.1 In order to be eligible as a candidate for the BOARD, the individual shall have been an active life member or a member of HTSM by September 30<sup>th</sup>.
- 4.3.2 Only life members with good standing status shall be entitled to vote to elect the board members.
- 4.3.3 Finalize the nominations by October 31st.

- 4.3.4 Complete the elections by November 30<sup>th</sup>.
- 4.35 Announce the election results before December 31<sup>st</sup>.
- 4.3.6 The Board will assume office in first week of next January.
- 4.3.7 If an existing Board Member who is a regular member becomes a life member he/she can submit nominations for the remaining years eligible to serve as Board Member through normal election procedures.

# **4.4 TENURE IN OFFICE:**

- 4.4.1 The yearly term of the BOARD begins on January 1st of each year and ends on December 31st.
- 4.4.2 The term of the BOARD members elected shall be maximum of two three year continuous terms and must be reelected after the first term. The term of the BOARD members elected from members shall be a maximum of one continuous year.
- 4.4.3 The one third of the BOARD elected shall retire and elect the same number of BOARD members.
- 4.4.4 HTSM Board members should have at least one-year break after two consecutive three year terms before being reelected to the BOARD.
- 4.4.5 There shall be a yearly BOARD membership donation. The appropriate donation level should be as set forth in the Bylaws.

#### 4.5 POWERS AND DUTIES OF BOARD

- 4.5.1 The BOARD shall have the power to adopt any policies, rules and regulations necessary for the benefit and operation of the HTSM, provided such rules and regulations are not in conflict with these Articles.
- 4.5.2 The BOARD shall be responsible to the MEMBERS and approve all expenditure proposals and budgets.

#### 4.6 POWERS AND DUTIES OF THE EXECUTIVE COMMITTEE:

- 4.6.1 The Executive Committee is responsible for implementing the policies and resolutions adopted by the BOARD, as well as managing the routine administrative responsibilities of the HTSM.
- 4.6.2 THE CHAIRMAN: The Chairman provides general leadership and coordination and presides at MEMBER and BOARD meetings of the HTSM, ensures that the BOARD resolutions are carried out, and signs official documents. The Chairman is ex-officio member of all committees.

- 4.6.3 THE VICE CHAIRMAN: The Vice Chairman assists the Chairman and fulfills all functions of the office during absence of the Chairman. The Vice Chairman will become the acting Chairman for the remaining term of the Chairman, if the post of Chairman falls vacant due to any reason. The BOARD shall have an option to elect a new Chairman from the BOARD instead, to complete the remaining term of the Chairman. Vice Chairman also carries out other responsibilities as assigned by the BOARD or the Chairman
- 4.6.4 THE SECRETARY: The Secretary conducts general correspondence and maintains a list of current membership. The Secretary shall issue notices of the meetings to MEMBERS and BOARD, record the votes, and keep the minutes of all meetings and proceedings of the BOARD. The Secretary shall carry out such other duties as may, from time to time, be assigned by the BOARD. The Secretary shall also file necessary reports with the statutory bodies to maintain incorporation status of HTSM.
- 4.6.5 THE TREASURER: The Treasurer shall receive and deposit monies in appropriate banking institutions approved by the BOARD; keep proper books of account; cause an annual audit of HTSM's books as directed by the BOARD; and shall prepare an annual budget of income and expenditures to be approved by the BOARD. The Treasurer, as directed by resolutions of the BOARD, shall disburse all funds of the HTSM. The Treasurer also maintains and provides the statement of income, expenditure and current fund balance on a regular basis as defined in the Bylaws. The Treasurer shall also prepare an annual report of income and expenses, for presentation at the Annual MEMBERS meeting and also for filing to meet statutory requirements.

#### 4.7 OTHER ROLES AND DUTIES OF BOARD MEMBERS

- 4.7.1 The BOARD may assign the following responsibilities to the BOARD members to assist the Executive Committee in performing its duties.
- 4.7.2 JOINT TREASURER: Joint Treasurer shall assist the Treasurer in fulfilling his/her obligations and carry out such other duties as may, from time to time, be assigned by the BOARD. Joint Treasurer will act as Treasurer during his/her absence. If the post of Treasurer falls vacant due to any reason, the Joint Treasurer assumes the responsibility of the Treasurer. The BOARD may also have an option to elect a new Treasurer from the BOARD to complete the remaining term of the Treasurer.
- 4.7.3 JOINT SECRETARY: Joint Secretary shall assist the Secretary in fulfilling the obligations and carry out such other duties as may, from time to time, be assigned by the BOARD. Joint Secretary will act as Secretary during his/her absence. If the post of Secretary falls vacant due to any reason, the Joint Secretary assumes the responsibility of the Secretary. The BOARD may also have an option to elect a new Secretary from the BOARD to complete the remaining term of the Secretary.
- 4.7.4 BOARD MEMBERS: BOARD members will perform all HTSM related work as assigned by the BOARD. BOARD members propose resolutions, participate in making

decisions of the BOARD, as well as conduct the business of HTSM. They may also chair committees, and may be assigned specific responsibilities as determined by the BOARD.

- 4.7.5 Any BOARD member or executive committee member or any other committee member appointed by the BOARD may be removed by the BOARD by simple majority vote of total BOARD, whenever in its judgment the best interests of the HTSM would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the officer so removed
- 4.7.6 The BOARD member automatically qualifies for termination as BOARD member if he/she fails to attend the three consecutive BOARD meetings without written (email/mail) approval of leave of absence from the Secretary.

#### **ARTICLE V: BANKING AND AUDITING:**

- 5.1 HTSM shall follow standard accounting practices.
- 5.2 The HTSM accounts shall be audited every year by a certified auditor.

# **ARTICLE VI: RULES OF PROCEDURES**

- **6.1 MEMBERS** meetings may adopt such rules of procedure, consistent with these articles, as required for the proper conduct of their business. Bylaws provide specific procedures and requirements. Bylaws complement the Constitution of the HTSM.
- 6.2 In the event of conflicts between the Bylaws and the Constitution, the Constitution shall prevail.

#### **ARTICLE VII: AMENDMENTS**

7.1 The Constitution may be amended at any time by two thirds  $(2/3^{\text{rds}})$  majority affirmative vote by eligible members with at least two thirds  $(2/3^{\text{rds}})$  of eligible MEMBERS cast who are present in General Body meeting. Amendments to each Article must be made separately and voted separately.

#### **ARTICLE VIII: HTSM ETHICS**

- 8.1 Illicit Activities shall not be permitted in HTMS premises.
- 8.1.1 Nonvegetarian food shall not be permitted on Temple premises.
- 8.1.2 Alcohol shall not be permitted on Temple premises.
- 8.1.3 Smoking shall not be permitted on Temple premises.
- 8.1.4 No firearms are allowed on HTSM premises

#### 8,2 Good standing status

8.2.1 The member must be a Hindu and have faith in Hinduism

- 8.2.2 The Board can remove a member from the good standing status, who is found to work against the ethics of HTSM
- 8.2.3 The Board can remove a member from the good standing status if a member uses HTSM's resources for personal gain or benefit
- 8.2.4 Those who participate in illicit activities mentioned in article 8.1 may be removed from good standing status.

#### ARTICLE IX: DISSOLUTION

- 9.1 Proposal for the dissolution of the HTSM shall originate only by means of a written request addressed to the Secretary signed by a simple majority of the membership. The secretary shall then convene a meeting to discuss the dissolution of the HTSM within three months after the receipt of the written request. The dissolution requires approval by a Two Thirds (2/3rd) majority of the life MEMBERS with a Quorum of at least Two Thirds (2/3rd) of the life MEMBERS.
- 9.2 For the purpose of dissolution, the Assets of the HTSM shall be distributed as determined by the MEMBERS to an Organization or Organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501 (c) (3) of the Internal Revenue code of 1954.

# BYLAWS OF HINDU TEMPLE SOCIETY OF MISSISSIPPI

#### 1.0 GENERAL

- 1.1 Bylaws provide specific procedures and requirements to be followed by HTSM to meet the intent of the Constitution. Bylaws complement the Constitution of HTSM. In the event of conflict between the Bylaws and Constitution, the Constitution shall prevail.
- 1.2 HTSM shall maintain a manuals, documenting the operating policies and procedures for businesses conducted by HTSM in accordance with the HTSM Constitution and Bylaws. HTSM Board must approve the manual. The manual must be reviewed at least once every two years (even years) and updated as needed.

Develop the manual for the following

- 1. General operational process for daily, weekly, monthly and yearly
- 2. How to operate and record the financial information
- 3. Puja services and their process for daily, weekly, monthly and yearly
- 4. Prepare a yearly calendar
- 5. Kitchen maintenance and operating policies
- 6. Community Hall maintenance and operating policies
- 7. Website operations and maintenance
- 8. Communications through electronic media like email, Facebook, etc.
- 9. Cultural activities

#### 2.0 MEMBERS CATEGORIES AND FEE STRUCTURE

#### 2.1 The MEMBERS of HTSM shall pay the following dues:

- **2.1.a** A LIFE MEMBER shall make a donation of \$2500 one-time payment or \$3000 in installments within three years.
- **2.1.b** A member makes a donation of \$612 or more per year OR a member shall have contributed monthly maintenance donation of \$51.00 or more permonth for at least 12 months before becoming a member.
- **2.1.c** Monthly donors with a donation of \$51 and above will be eligible for life members, if they actively paid donation for last 12 months of the life member application date and required to pay the remaining balance to become a life member.

Example:

If a donor pays \$2500 in last 12 months will be eligible to become a life member

If a monthly donor pays a total of \$2500 (monthly donations + remaining balance) within last 12 months of the life member application date will be eligible to become a life member.

If a donor pays a total of \$3000, over a period of last three years will be eligible to become a life member

- 2.1.e The board fees paid by a serving board member cannot be counted as a part of the lifetime membership fee. If that donor is already a life member, they can ask for a life membership for their spouse or child. This donation cannot be counted twice, meaning cannot be counted toward board fees (if the donor is serving on the board). Members must request a life membership within 12 months after they meet the requirement and anything beyond 12 months period, Board shall review and made appropriate decision whether or not to honor the late application or not
- **2.1.f** Elected BOARD MEMBER shall make BOARD membership donation of \$1000 per year and dues shall be paid by end of March
- **2.1.g** The board members that are in monthly maintenance can opt their contributions towards the board membership fee or to maintain the active life member or regular member status.
- **2.1.h** If any Board member fails to pay required dues, then the rest of the board can vote to remove the board member from good standing status and from board membership
- **2.1.i**. Life members and members must donate or sponsor an event of value \$250 or higher in every calendar year to maintain the active status and also required to maintain the active status as long as they are on the board, to keep members active and to increase revenue to HTSM.
- 2.2 Services or non-cash items provided to HTSM MAY NOT be counted towards membership donation. These include donation of assets and items that are donated to HTSM by devotee's interest or choice. The donations towards any religious services OR sponsorships to any events shall not be considered for life membership, membership or board membership dues. The donations towards the HTSM sponsored projects will be consider for any membership upon request of the devotee.
- 2.3 Considered Life MEMBER ENTITLEMENTS: Active Life MEMBERS of HTSM that are in Good Standing, shall have the following rights:

- 2.3.a Right to vote on resolutions formally proposed in a General Body MEMBERS meeting.
- 2.3.b Access to the business proceedings and financial accounts of the HTSM with a reasonable notice of 30 days.
- 2.3.c Have right to become a BOARD member.
- 2.3.d Right to propose changes to the Articles and Bylaws, following the specified guidelines.
- 2.3.e Right to attend BOARD meetings as an observer.
- 2.3.f Right to be a contributing member of any committee set up by BOARD for a specific purpose.
- 2.3.g Any other privileges as determined by the HTSM board
- 2.4 Members Entitlements: Active Members of HTSM that are in Good Standing shall have the following rights
  - 2.4.a . Right to participate in General Body members meeting
  - 2.4.b . Right to become a BOARD member
  - 2.4.c Right to be a contributing member of any committee set up by BOARD for a specific purpose
  - 2.4.d Any other privileges as determined by the HTSM board

#### 2.6. VOTING RIGHTS & ELIGIBILITY:

- 2.6.1 Active life member of HTSM that are in Good Standing Status shall be entitled to vote to elect the board members, amend the constitution and bylaws.
- 2.6.2 A MEMBER must be present in the MEMBERS meeting to exercise his or her voting right, or use a verifiable means of voting.
- 2.6.3 Voting Eligibility: To be eligible to vote in any MEMBERS meeting, membership dues should have been received by the HTSM before September 30<sup>th</sup> of each year.
- 2.6.4 BOARD may decide to remove GOOD standing status of those MEMBERS who work against the objectives of the HTSM or defame HTSM in any way. MEMBERS who

are not in GOOD standing shall not be eligible for voting, contesting an election or holding any appointed position.

#### 3.0 SCHEDULE OF FEE

3.1 HTSM shall establish and maintain a fee schedule for services provided by HTSM. This schedule should be included in the HTSM Manual, posted at the temple location and/ or at the HTSM web site. The BOARD with a simple majority vote can change the fee schedule.

#### **4.0 MEETINGS PROCEDURE:**

- **4.1. Annual MEMBERS Meeting**: The HTSM shall hold an Annual MEMBERS meeting at least once every calendar year. The Annual MEMBERS meeting shall be normally called in the months of October, of each year. The Chairman shall chair Annual MEMBERS meetings. When Chairman is unable to preside over the Annual MEMBERS meetings, will follow the article 4.6.2 in constitution.
- **4.2 Annual MEMBERS Meeting Agenda**: The following items shall be included in the AGENDA of the ANNUAL MEMBERS Meeting.
- a. Chairman's Report
- b. Discussion and approval of the Annual financial reports.
- 4.3 A **Special MEMBERS Meeting**: may be convened under the following conditions:
- 4.3.1 By the BOARD on its own initiative; or
- 4.3.2 Within two months of the receipt of a request by the Secretary for such a meeting, signed by at least 10% of the MEMBERS. The two months maximum period may be waived, subject to an agreement between all persons signing the request and the HTSM Board.
- 4.3.3 The AGENDA for the Special MEMBERS Meeting shall consist of those items mentioned in the notice, not violating the Constitution and Bylaws requirements.
- **4.4 Closed Door Meetings**: BOARD may call "closed door" meetings for discussing confidential or other specific issues, with prior approval by 2/3rd of the BOARD. These meetings shall only be held under special circumstances, and BOARD needs to document the reasons for holding the "closed door" meeting. Typically the purpose of these meetings is consultation and discussion. No decisions can be made in a "closed door" meeting.

#### **4.5 Regular BOARD Meeting:**

- 4.5.1 The Secretary shall call a meeting of the BOARD, at least once in every month
- 4.5.2 The Secretary shall call a meeting of the BOARD if requested by at least one (1) Director, in writing with a proposed agenda. This meeting shall be called within 30 days of such request.

- 4.5.3 For all meetings, agenda request need to be forwarded to the Secretary, at least two (2) weeks before the scheduled meeting, and will be accommodated based on availability of time.
- 4.5.4 BOARD meeting agenda shall be finalized within two weeks before the scheduled meeting time.

#### 4.6 The Quorum:

- 4.6.1 A simple majority of the BOARD shall constitute a QUORUM for BOARD meetings, unless specified otherwise in this section.
- 4.6.2 See section 12.0 for quorum requirement for amending these Bylaws.
- 4.6.3 A simple majority of the BOARD is needed to make day-to-day decisions that are not covered elsewhere in these Bylaws.
- **4.7 Annual Meeting Notice:** The Secretary of the HTSM shall issue notice to all MEMBERS, at least three to four weeks in advance, of any Annual, or Special MEMBERS meetings. In the absence of the Secretary, the Chairman or joint Secretary or any designated BOARD Member shall perform this task. The meeting notices need to be sent out using at least one of the following two media (email, newspaper, web site or post office mail); and posted on the Temple Bulletin Board.
- **4.8 Fiscal Year**: The operating and fiscal year of the HTSM shall be from the 1st January to the 31st of December.
- **4.9 Voting Procedure:** Life MEMBERS can cast their votes in person at a meeting, or by another mode that allows verification of legitimacy of the vote (including postal mail and electronic media). The method of voting adopted needs to be predetermined and communicated to Life MEMBERS in the announcement regarding the ballot issue.

#### **5.0 ELECTION PROCEDURE:**

- **5.1 Nominations:** A candidate for the BOARD shall be nominated by any Active Life MEMBER in a good standing status of HTSM and seconded by another Acitve Life MEMBER with a good standing status of HTSM. Nominations may be sent to the Secretary prior to the meeting in writing, at least two weeks prior to the election meeting. Nomination may also be made from the floor.
- **5.2 Nominating Committee**: The BOARD may create a Nominating Committee for proposing the candidates to be nominated. This committee shall consist of a Chairman who shall be a member of the BOARD and two (2) or four (4) additional MEMBERS of the HTSM.

- **5.3 Election Committee:** The BOARD shall appoint an Election Committee consisting of three MEMBERS, to conduct the elections if entire existing BOARD is retiring. The election committee member should be a life member and shall not be a member of retiring BOARD. It is the responsibility of the Election Committee to insure that the elections are carried out in accordance with the Constitution and these Bylaws.
- **5.4 Validity of Nomination:** No nomination is valid unless the nominee submits his resume and has provided in writing his/her acceptance of the nomination.
- **5.5 Voting Procedure:** The voting ballot shall be sent to all life members through the postal mail.

#### 5.6 Election notification time line

- 5.6.1 Finalize the nominations by October 31st
- 5.6.2 Complete the elections by November 30<sup>th</sup>
- 5.6.3 Announce the election results before December 31st
- 5.6.4 The Board will assume the office in first week of next January
- 5.6.5 Transfer the powers to the new board during the first board meeting in January.

#### **6.0 COMMITTEES:**

- 6.1. In order to deal with specific task The BOARD may establish committees as deemed necessary. In establishing such bodies, the BOARD shall define their terms and duration. The chairperson of such groups need not be a BOARD member; however, at least one member shall be BOARD member.
- 6.1.1 The committees structure and their functionality will be approved by the board.
  - 6.1.1.a Advisory Committee
  - 6.1.1.b Religious committee
  - 6.1.1.c Assets/ Inventory committee
  - 6.1.1.d Maintenance committee
  - 6.1.1.e Cultural committee
  - 6.1.1.f Information and Technology committee
  - 6.1.1.g Media and communications committee
  - 6.1.1.h Fundraising committee
  - 6.1.1.i Special projects and Improvements committee
  - 6.1.1.j Kitchen committee

#### 7.0 CONTRACTS:

7.1 All contracts with other Organizations and Individuals shall be in writing and must have the prior approval of the BOARD. Contracts shall be signed by at least two of the three Officers, the Chairman, Secretary, and the Treasurer.

#### 8.0 TRANSITION:

- 8.1 The outgoing BOARD shall hand over all documents and inventories of HTSM assets to the newly elected BOARD within 15 days of the new BOARD taking office.
- 8.1.1 Develop a transition document to hand over to the new board

#### 9.0 FINANCE AND ACCOUNTING:

- 9.1 The Chairman, Vice Chairman, Secretary and Treasurer each can authorize an expense for the HTSM for an amount less than \$5000 per transaction. Board shall approve all expenses over \$5000. The BOARD approval may be obtained through email to the entire BOARD or in a scheduled BOARD meeting.
- 9.2 The Treasurer may sign checks for up to \$5000 for expenses that have been previously approved by the BOARD or for recurring expenses. Any checks exceeding \$5000 shall be signed by at least two officers of the BOARD. The Secretary shall maintain a written record of all the BOARD approvals of expenses.
- 9.3 Treasurer shall keep an account of all eligible donations to HTSM for each MEMBER.
- 9.4 Treasurer shall maintain a written record of all financial transactions (receipts and expenditures). Treasurer will generate a monthly accounting statement consisting of a summary of all receipts, expenses, opening and closing balance, liabilities and membership count and present to the BOARD either by email or at a scheduled BOARD meeting.
- 9.5 Treasurer shall generate an annual financial statement for HTSM for presentation to the membership as well as meeting the regulatory requirements. An independent reviewer (preferably a CPA) who is not a member of the BOARD shall review and approve the annual financial statement.
- 9.6 A summary of HTSM accounts shall be reviewed at a BOARD meeting at least once every three (3) months.
- 9.7 Any one time expenditure of \$100000 or more can only be approved at MEMBERS Meeting.

#### 10.0 RECORD KEEPING

10.1 The HTSM shall maintain a history of key records for a period of seven (7) years, or as required by Internal Revenue Service. HTSM BOARD shall define a list of such records and include them in their Manual and shall as a minimum include records of financial transactions, asset transactions, meeting minutes and contracts. Certain records (such as MEMBERS list and Property Deed) may be required to be kept longer than this period. HTSM Board structure records will be kept forever.

#### 11. INDEMNITY OF THE BOARD:

11.1 The HTSM will indemnify its Executive Committee and the BOARD for any lawsuit, or other activity that might affect an individual or the group for the actions taken to conduct

the business of HTSM, per standard coverage offered by underwriters for nonprofit organizations. The Executive Committee and the BOARD shall work to the best of their ability to protect, preserve, and propagate the goals of HTSM. If someone does not agree with their actions and decides to bring a lawsuit against them individually or collectively, the HTSM will provide necessary legal help to challenge the lawsuit.

#### 12.0. AMENDMENTS:

12.1 Only active Life members can amend these BYLAWS in an Annual MEMBERS meeting with a simple majority of the votes cast and 50% of the attended active life members.

**Update History** 

<b>Description of Change</b>	Approved by AGM on
ARTICLE IV has been revised to promote the long-term	November 10, 2024
health and sustainability of the Temple. This revision was	
presented to the Board of Directors and at the Annual	
General Body Meeting.	