



# JAIN SOCIETY OF CENTRAL FLORIDA

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## POLICIES AND PROCEDURES

**proposed adopted on**

**3/3/2019**

Members of Policies and Procedure committee

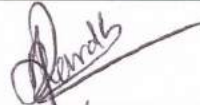
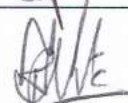


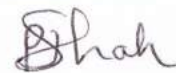

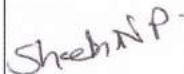
Bhupendra Shah  
Chandrakant Shah  
Ketu Sheth  
Rahul Mehta

# Signatories

## Policies and Procedure committee

Bhupendra Shah Chairperson	 3/10/2019
Chandrakant Shah	
Ketu Sheth	 3/10/2019
Rahul Mehta	 3/18/2019

## Board of directors – 2019

Dinesh Vardhan President	 3/10/2019
Rahul Mehta Vice-President	 3/18/2019
Viral Shah Treasurer	 03/10/19.
Sanjay Shah Secretary	 03/18/19
Pravina Shah Chairperson Trustee	 3/10/19
Rashmi Shah Trustee	 3/10/19
Nutan Shah Trustee	 3/10/19.

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## 1. Membership Fees & Membership List Maintenance

### 1.1 Membership Fees

- 1.1.1 BOD can raise or reduce various membership fees at no more than 10% from the current level. Refer bylaws article 3.2 and 3.4.
- 1.1.2 Membership fees can be changed only once a year.
- 1.1.3 The fee changes by BOD does not require general body approval and must comply with by-laws article number 3.2

### 1.2 Membership List

- 1.2.1 When a new paid member is added, names of new members should be published in the newsletter/email and update the list on JSOCF website.
- 1.2.2 Current Membership fees and list must be maintained on JSOCF website at least annually or more frequently as necessary.
- 1.2.3 For any meeting that requires quorum, the membership list shall be updated and published 30 days prior to the meeting day.

## 2. Financial Account Management and Record Keeping

### 2.1 Accounting Responsibility

- 2.1.1 Treasurer is responsible to keep and maintain all financial, real estate & other property ownership records including items delineated in sec. 2.1.4 of the Society per by-laws Article 5.05
- 2.1.2 Treasurer has the primary responsibility for safe-keeping of documents and accounting. President has the responsibility to ensure that funds are properly used to maximize the benefit to JSOCF and records are kept accurately.
- 2.1.3 BOD will oversee that funds & other property are safe-kept and that there is no abuse of positions for personal gains. See By-Laws Article 5.01.4
- 2.1.4 JSOCF may receive donations in various forms such as;
  - a) Membership Fees
  - b) Cash, stocks, bonds etc.
  - c) Precious metal and jewelry
  - d) Land and other real property

### 2.2 Accounting & Record Keeping

- 2.2.1 Keep records of all income/donations and expenditures of the Society.
- 2.2.2 Get help from person who is familiar with bookkeeping. Society currently uses QuickBooks.

- 2.2.3 Send pledge due reminders at least quarterly and before the end of the year.
- 2.2.4 Keep records of all assets and liabilities (including List of contents with description, gold coins and photographs of jewelry etc.) in safe deposit box.
- 2.2.5 Keep records of fixed deposits, savings accounts, securities account, trust account, loan documents, insurance documents, state and federal documents etc.
- 2.2.6 All JSOCF accounts shall be maintained at FDIC or SPIC insured institutions.
- 2.2.7 When the account balance exceeds the limits set by FDIC or SPIC insured amount a new account must be opened at a different institution.
- 2.2.8 Signature authorities for checks/payments is vested with the Treasurer. In the event where treasurer is unable to issue checks/payment the president can checks/payments that are authorized by BOD.
- 2.2.9 Efforts must be made to make all payments by check or electronic payment media in timely manner.
- 2.2.10 For the check/withdrawal of more than \$5000.00, Trustee approval must be obtained as one of the signatures.
- 2.2.11 Issuing of Signed blank checks is discouraged. In case of loss of the blank check it is a joint responsibility of the president and treasurer to take immediate corrective actions including stop payment.
- 2.2.12 Refer to Bylaws Article 5.0 for spending & approvals authority limitations.
- 2.2.13 JSOCF can open only one brokerage account with a firm that is insured to accept stocks, bonds etc. All stocks received as a donation shall be disposed immediately within 15 working days and cash will be transferred to appropriate JSOCF account. Maintain only minimum balance in the account at brokerage house.
- 2.2.14 Internal auditing must be performed annually per JSOCF by-laws.
- 2.2.15 Filing of the state & federal forms must be performed in accordance with the state & federal laws and JSOCF by-laws.

## 2.3 Expense Control

- 2.3.1 Get multiple bids from sub-contractors/suppliers for projects including property insurance premiums as defined in the by-laws Article 5.08.02. All bids must be retained until yearly audit is completed.
- 2.3.2 JSOCF Secretary together with president is responsible to obtain building maintenance bids for evaluation and cost-effective selection.

## 2.4 Other Than Cash Donations

- 2.4.1 Religious books or other medium in Gujarati, Hindi or English languages may be accepted and managed by the board of Directors based on Society's needs. To donate books and other media to library please JSOCF BOD.
- 2.4.2 Land with or without improvements may be accepted after verifying the following:
  - 2.4.2.1 Title is free and clear.
  - 2.4.2.2 Property is paid up in full (no mortgage)
  - 2.4.2.3 *Title shall be transferred to the Jain Society of Central Florida, Inc. without any pre-conditions.*

## 2.5 Auditing

The BOD shall select minimum of 3 members who are at least life members to work as an auditing committee member. The BOD is encouraged to select different members every year. Try to include at least one member who is knowledgeable with accounting practices.

Auditors must be familiar with the JSOCF by-laws and the policies to make a reasonably knowledgeable audit.

It is strongly recommended that an external auditor be employed every 5 years to get an independent audit finding.

- 2.5.1 Auditing Committee is responsible to the Trustees. Treasurer shall provide all financial record to the auditing committee for audit.
- 2.5.2 President & Treasurer shall cooperate & provide necessary support to auditors as necessary to complete auditing in timely manner.
- 2.5.3 If auditing issue is not resolved by treasurer & President the BOT shall take appropriate actions to reconcile any such discrepancies.
- 2.5.4 The Audit committee will present the audit findings to the general body.
- 2.5.5 Audited report must be completed and presented within 5 months from the end of calendar year.
- 2.5.6 Treasurer shall prepare and present the annual audited account to the society and furnish a copy thereof to the BOD.
- 2.5.7 Treasurer shall provide the copy of the financial statement to any member who requests for it. (Place a copy of the financial report on the JSOCF web site for 30 days and then remove from the general view).

### 3. Fund Raising, Fund Allocation & Utilization

#### 3.1 Fund Raising

Funds can be raised at the JSOCF property ONLY for society activities (except for items with \* below) as per the By-Laws using one or more of the following methods:

- Gheeboli (Pledged donations) conducted during annual Paryushan parva & also during other JSOCF events.
- Pre-determined amount “nakro” for a specific JSOCF event or ritual.
- Yearly maintenance & general use.
- Swamivatsalya.
- Anonymous donations.
- Funds received for scholar visitation to JSOCF.
- Pathshala & children activities.
- Jainology center.
- Facility Expansion
- Jiv Daya \*
- Disaster relief \*
- Food / Clothes drive. \*

(\* These items are exception to the fundraising for JSOCF only requirement)

#### 3.2 Fund Allocation

JSOCF shall create separate ledger for each expense category in the accounting books.

#### 3.3 Fund Utilization



- 3.3.1 Jain society shall be not be used as a pass-through organization to transfer funds. JSOCF non-profit certification and JSOCF sales tax exemption should not be used for any other organization or individual.
- 3.3.2 Funds raised through Gheeboli, Nakro etc. shall be used for the purpose for which it was raised as defined in Sec. 3.1. Portion of these funds can also be used for general maintenance of the associated property.
- 3.3.3 It is recommended to create cash reserve equal to at least 5 years of maintenance costs.
- 3.3.4 All other funds will be used for the appropriate expenses.

## 4. Board of Directors Duties

The Executive Committee and the Board of Trustees shall conduct the JSOCF business in accordance with the By-Laws and the Policies.

In addition to conducting normal business the BOD shall perform periodic checks using the checklists in subsequent section. The check lists are created to help maintain financial control over JSOCF income & expenses.

It is required that JSOCF employ external auditors to conduct complete financial audit every five years or earlier to certify the financial health of the organization.

If a BOD member moves his/her permanent address outside 100 miles radius then the BOD member is expected to resign from their BOD position.

See Check lists for BOD duties and BOD Audit items

## 5. Hosting Events, Derasar, Hall & Jainology Center Utilization

This section is written to define JSOCF property Utilization policy and rules for hosting & arranging events at Derasar, & Hall & Jainology Center. Rules are prepared to help maintain the JSOCF Property in excellent condition, provide uniform policy for the usage and guidance to the BOD and the members.

Host must be cognizant to use the Derasar/hall ONLY for Jain Aradhana (bhakti), jain puja, jain rituals etc. per JSOCF By-Laws.

All Education/Pathshala classes will be arranged & hosted by Education/ Pathshala committee of JSOCF.

This policy contains three sections

- Hosting & Sponsoring Events
- Derasar Utilization
- Hall Utilization

### 5.1 Hosting & Sponsoring Events

All events are divided in three categories;

#### **Category 1:** JSOCF Hosted and Arranged

No charges are due from any member unless a member/s volunteers to support the event costs.

#### **Category 2:** JSOCF Arranged & Member Sponsored

Sponsoring member will reimburse JSOCF for Swamivatsalya costs. Society BOD shall help arrange for the hall & Derasar setup & cleaning

#### **Category 3:** Member arranged and Monitored by JSOCF

A charge of \$ 200 for hall usage is due if food is served. Host is responsible for Swamivatsalya.

#### **All Categories:**

- An event or labh, at Derasar can be sponsored by anyone in accordance with JSOCF By-Laws 5.01.6 & 5.13).
- An event or labh, at JSOCF HALL can be sponsored by JSOCF members only (per By-Laws 5.01.6 & 5.13).
- All Events arranged at JSOCF facilities (arranged by the Society or an individual) shall be open to all JSOCF members.

#### 5.1.1 Category 1 & 2 Events:

- a) When an event is planned without a sponsor, the society BOD will arrange & host the events & pay for the food.

- b) BOD is required to announce all events for which sponsors are being accepted with the labh and the expected/targeted sponsorship amount.
- c) BOD should avoid last minute announcement of add-on labh to seek sponsor(s).
  - It leads to reducing funds raised for JSOCF in the long run.
  - Sets a precedence for would-be sponsors to wait for more labh.
  - Not every would-be sponsor gets a fair chance.
- d) The event/labh announcement via email should be done minimum of 2 weeks (recommended 4 weeks) prior to the event day for regular event(s) and a minimum of 1 week (recommended 2 weeks) for special event(s). Last date for accepting sponsor should also be announced if possible. All Monthly Aradhana, Snatra puja & Aaymbil are considered regular events.
- e) If more than one sponsors are interested in sponsoring an event, then EC can seek co-sponsorship between the sponsors who approached EC. If no compromise is reached then the first interested sponsor should get the honor for sponsorship.
- f) After finalizing sponsor(s), an email should be sent out as soon as possible that contains the specific event name and sponsors.
- g) For category 2, Host will be given one labh for the event, BOD may conduct gheeboli for other labh.

### 5.1.2 Category 3: Member Arranged & Monitored by JSOCF

A Member arranged & Monitored by JSOCF event is any activity that is not hosted by JSOCF.

- a) Any member who wants to host an unscheduled category 3 event at JSOCF facilities should submit a written request by mail or email to the JSOCF President at least 2 weeks in advance.
- b) BOD shall verify that the event complies with By-Laws and does not conflict with previously scheduled event.
- c) Non-member are not eligible to host category 3 events at JSOCF Hall except in case of personal grief.
- d) The event must comply to JSOCF By-Laws in general and in particular to articles 5.07.09 and 5.08.13.
- e) The event must be open to all JSOCF members and BOD shall announce it via email to all JSOCF members.
- f) Simply visiting to Derasar for darshan does not qualify it as a JAIN religious activity to allow for hosting an event at JSOCF Hall.
- g) There is no charge for hosting an event at Derasar, however there will be a fixed charge per event if hall facility is used. Refer to policy section for fees.

## 5.2 Derasar Utilization

- a) JSOCF Members or Non-members can use Derasar for Jain rituals/Aradhana only.
- b) There is no charge for derasar utilization.
- c) JSOCF members will get the first preference to use Derasar.

- d) Only Shantinath Bhagvan's chovishi, Tigdo & Siddhachakra & other pujan related items can be borrowed to take home for Puja.
- e) EC will decide Nakro for items given for pujan & post it on Jain Society website.
- f) Any non JSOCF member who wants to arrange a pujan or any jain ritual, needs to get a written permission 4 weeks prior to the function from EC. EC should respond within one week of the request.
- g) EC will try it's best to accommodate member's request with less than 4 weeks lead time.
- h) Derasar audio/ video system cannot be given out.
- i) There will be no charge for arranging a private pujan or any Jain ritual. However, JSOCF will conduct gheeboli as needed.
- j) To borrow items for Pujan outside of JSOCF premises refer to website for list of items, procedure to borrow and charges.
- k) JSOCF property area cannot be used for overnight stay.

## 5.3 Hall Utilization

### 5.3.1 Limitations

- a) All Categories
- b) As per JSOCF By-Laws, the hall can be used only for Jain religious activities and to support society sponsored humanitarian and educational activities to further Jain religion.
- c) Fire Marshall established hall capacity limit which is posted at the facility shall apply. The first priority to the hall entry shall be given to Jain Society members. Excess capacity can be made available to invite non-members.
- d) Kitchen is not a commercial code compliant facility for cooking or frying any meal on premises. Kitchen appliances can be used to warm food only.
- e) JSOCF insurance does not cover any food cooking on premises.
- f) No private fund raising is permitted on JSOCF property. All funds collected on premises will be transferred to the Society.
- g) Promoting any private organization on JSOCF premises is not permitted.
- h) Excess parking arrangements must be made at Sanlando Park by booking a pavilion or other such parking arrangements for the duration of the event. To maintain good relations with the neighbors, refrain from on street neighborhood parking.

### 5.3.2 Hall Usage Restrictions & Responsibility

Meals served at JSOCF premises must be open to all members. BOD shall make the announcement of such an event to all members.

- a) Host is responsible to provide all consumables like plates, cutlery, napkins, water, food etc.
- b) Host is responsible to clean the facility after the event. Garbage bags should be put in designated location. Contact BOD for details.
- c) Host is responsible to put all items such chairs, tables, utensils etc. back in their original location.

- d) Applicable fees for the event must be paid in advance as per hall utilization policy.

#### 5.4 Cleaning & Closing

- a) Hall will be cleaned at the end of every event.
- b) Place all chairs & tables stacked in the holding area.
- c) Clean all kitchen appliances and counter.
- d) Collect and place all the garbage in the plastics bags next to mailbox for pickup.
- e) Turn off AC and lights, lock all the doors properly.
- f) Host should call and inform committee member of the completion of the event after locking the doors.

#### 5.5 Hall & Tangible property Usage Charges

Refer to JSOCF website for items that can be rented and the charges for them.

#### 5.6 General Instructions

Only Jain vegetarian meals can be served at any event. Alcoholic beverage of any kind is prohibited on JSOCF premises.

- a) Food is served for the attending members only and not for non-attending persons.
- b) Excess food disposal is responsibility of the host family.
- c) Food cannot be taken home prior to serving to all attending members is completed.
- d) For events hosted by JSOCF take permission from food committee before taking it home.
- e) For hosted events permission is required from the host family prior to taking excess food home.

#### 5.7 Jainology Center Utilization

(Internally left blank)

## 6. Scholar Visit, Support and Tangible Property Utilization

### 6.1 JSOCF Arranged Scholar Visit

- a) All scholars visiting JSOCF must be authorized through JSOCF BOD.
- b) JSOCF scholar committee shall seek scholar's names via email from JSOCF members.
- c) JSOCF members can approach scholar committee to recommend names of Scholars/ lecturers to visit JSOCF.
- d) Priority shall be given to the scholars recommended by JAINA.
- e) JSOCF scholar committee shall give scholar recommendations to JSOCF BOD for invitation to visit JSOCF.
- f) The scholar committee shall be given at least 2 months' time to organize scholar visits. If due to unforeseen circumstances less time is available, JSOCF BOD will make best efforts to manage the visit.
- g) The scholar committee shall submit a plan to BOD for lodging/hosting/transportation of scholar.
- h) JSOCF members are encouraged and expected to accept some responsibility of lodging/hosting/transporting scholars.
- i) JSOCF BOD shall ensure the expenses for scholar visits during a given financial year are within budget and as per by laws 5.03.07.
- j) In situations where cumulative expenses of all scholars visit in a given financial year exceeds planned budget, BOD shall follow the procedure defined in bylaws article 5.03.09.
- k) JSOCF will give a token appreciation gift of \$ 75 per day & if necessary, it will pay for Transportation as well as lodging expenses to commercial facilities.

### 6.2 Member Arranged & Organized Scholar Visit

If JSOCF BOD is unable to facilitate scholar's visit but an individual member or group of members feel strongly, they are welcome to arrange for such a visit within the JSOCF by-laws with BOD approval.

When a scholar is invited by an individual or a group but not formerly hosted by JSOCF, the invitee (host) shall perform the following;

- JSOCF scholar committee shall be given at least 2 months' time to organize scholar visits. If due to unforeseen circumstances less time is available, JSOCF BOD shall make best efforts to manage the visit.
- The scholar visit request must include name of the person, biodata, detail information of the event and purpose or subject of the visitor's discussion topics, and two references from any Jain Sangh.
- Host will assume full responsibilities for food, boarding, Lodging and transportation of the visiting scholar.

- Host family is expected to stay till completion of the event & hall cleaning.
- Member-arranged scholar visit shall be limited to maximum of five days per year per scholar.
- JSOCF will give a token appreciation gift of \$ 50 per day to all visiting scholars or their respective Jain religious organization.

### 6.3 JSOCF Tangible Property Usage & Rental

The following are considered tangible property for the policy discussion & guidance.

- Furniture
- Kitchen Utensils
- Tigado/Idols/Supan/Bhagvan Chovisi/ Sidhchakra
- Puja Books
- Computer(s) (Not rentable)
- Projector(s) (Not rentable)
- Projector screens (Not rentable)
- Audio/Video System (Not rentable)

All items must be securely stored at the JSOCF premises. JSOCF BOD is responsible for record keeping, maintenance and safe keeping.

### 6.4 Furniture

The term furniture includes but not limited to the following movable and immovable items belonging to and located at JSOCF premises.

- a) Small, medium and large size tables.
- b) Storage cabinets.
- c) All chairs (steel and plastic).
- d) All other large or small furniture items not mentioned above.

All items described above (except office furniture) can be rented and requires written approval from JSOCF EC before taking out of society premises. Rent will apply as posted on JSOCF website.

Items can be rented to JSOCF members only for specific purpose.

### 6.5 Audio/Video & Computer Systems

The below listed items cannot be borrowed or rented.

JSOCF currently owns the following audio, video & computer systems:

- a) Laptop computer
- b) Video projector
- c) Projector screen
- d) Audio system (Derasar & Hall)

- e) Audio/Video cassettes & tapes
- f) Computer hard drives & thumb drives.

## 6.6 KITCHEN UTENSILS

The maintenance and the record keeping of all large & small (Pots, pans, dishes, etc. except for the disposables) is the responsibility of the kitchen committee. Kitchen committee will ensure that:

- a) All these items are clean and available during all functions.
- b) After each event all kitchen items must be cleaned and stored at its proper place.
- c) None of the kitchen items can be borrowed or rented.

## 6.7 TIGADO/IDOLS/SUPAN

Temple (Derasar) trustee is responsible for making the list and ensuring all the borrowed items are safely returned to the Society.

- a) All Tigados are located in the temple. Tigados must be carefully handled and are considered holy. Only the spare tigado can be rented or borrowed.
- b) Refer to item list on JSOCF web site for all that can be borrowed with written authorization from the temple (Derasar) trustee.

## 6.8 PUJA BOOKS

All puja books are kept in the temple. Record keeping and upkeep of all these puja books is the responsibility of the temple committee. These books may be borrowed, if desired, by any JSOCF member for their use. Member family borrowing these puja books must take care of these books so that these are not damaged or misplaced and promptly return back to JSOCF.

# 7 Property Maintenance

The property maintenance must be performed on regular basis to contain cost to the society.

- a) EC to ensure that all the legal papers for entire property are maintained & kept in a safe place.
- b) Entire property must be reviewed for repair or any kind of maintenance and must be inspected at least once a year.
- c) Property should be in code compliance as per city/ county requirements.
- d) Property exterior and lawn must be maintained as per city & county code as applicable.



- e) EC can appoint a maintenance committee or hire outside help to perform above activity.
- f) Emergency alarm, lawn mowing, roof inspection, building inspection for cracks, Internal/ external painting, ceiling condition, replacement of AC filters, backwash of AC units, Bathroom functionality etc.

Refer to Checklist for the maintenance such as fire extinguisher review, periodic exit door functionality

## 8 Meetings and Responsibilities

Various mandatory meetings are required to be held every year as per Article 6 of the by-laws. Notice of Annual General Meeting, Annual Election Meeting, and Special General Meeting shall be sent in writing (electronic mails acceptable) as defined in the by-laws. Quorum requirements per by-laws article 7 shall be followed for all meetings.

- a) JSOCF Treasurer shall prepare a current list of all annual and life members per by-laws and present a copy at the meeting place. Ensure that the membership list for quorum requirement identify active quorum members.
- b) This list will be used to form a basis for the Quorum member count for a meeting that require quorum count.

Proxy authorization form shall include name of the non-attending spouse as well as name of the attending spouse and signature of the non-attending spouse. Keep a copy of all voting records and the authorized proxy forms on file for five years. See Proxy form

### 8.1 Executive Committee (EC) Meetings

- a) President is responsible to arrange all EC meetings.
- b) Secretary is responsible to keep record of the minutes.
- c) Follow up open action items & bring it to closure in due time.

### 8.2 BOD Meetings

The president and the Trustee Chairperson are responsible to arrange & conduct all Jain society BOD meetings. Any BOD member participating in a meeting via tele-con is deemed to be present at the meeting and counts towards quorum requirements. Secretary is responsible to record the minutes. Follow up all open action items & bring it to closure in due time.

### 8.3 Annual General Meeting

The annual general meeting shall be held every year as per bylaws (recommended during the month of March), with prior written notice of at least fifteen (15) days. Multiple meeting can be called to cover all the topics.

The following Business shall be transacted in these meetings:

- a) To present previous year's annual report of activities by president and chairperson of the trustees, and audited statement of account from the treasurer.
- b) To present BOD approved new year budget to the general membership.
- c) Any other business brought forward with prior notice.
- d) Allocate time for question & answers.
- e) Collect action items and bring it to closure in due time.
- f) Announce closure of action items during general monthly Aradhana or via email.

## 8.4 Annual Election Meeting

The annual election meeting shall be held every year as per bylaws, generally during the month of December or earlier, with prior written notice of at least 30 days. The following business will be transacted at the meeting:

- a) Elect EC or BOD as per article 4 of bylaws.
- b) President together with Chair person shall make a separate announcement for all Ex-officio positions and invite general members to submit their names to BOD President. President together with the chair person will make the final decision on the selection for ex-officio positions.

### 8.4.1 General Election Announcement

Clarification to by-laws Article 4.6.1 for the President and Trustee chairperson positions. The president and the Trustee chairperson can be elected for two consecutive terms (Total 4 years). The president and Trustee chairperson are required to take hiatus of 4 years before they can hold either position. That is; during the 4 years of hiatus the president cannot hold president or chairperson position and the chairperson cannot hold chairperson or president position. The required hiatus applies regardless whether two consecutive terms of president or two consecutive terms of chairperson or a combination of terms were served.

- a) President or Chair Trustee is responsible to announce the election date & time 30 days prior to Election Day in writing (Letter or an electronic medium).
- b) The nominating committee shall also be announced at the same time or earlier.
- c) Announcement to include open position list.
- d) Provide list of nominating committee members with phone no. for nomination submittal.
- e) Invite the society members via e-mails and encourage in the regular monthly events to submit their names for specific open positions.
- f) Frequent reminder of the upcoming election is strongly recommended.
- g) The members are strongly encouraged to actively participate by nominating themselves & supporting election process & elected officials.
- h) Nominations will be accepted till 7 days prior to the Election Day. Remember, annual members can be nominated for executive committee positions only. Those who are at least Life members can hold any EC or Trustee position. Refer to by-laws Article 3.6.1 C & 3.6.2 B for the qualification
- i) Floor nominations will be accepted only for a position for which nomination has not been received.

## 8.4.2 Nominating Committee Responsibility

Nominating Committee members must be familiar with JSOCF by-laws in general and specifically the Nominating & Election process as described in this procedure.

- a) Nominating committee is responsible to verify qualifications of the candidates as per Bylaws article 4.3 before announcing candidates.
- b) Consult JSOCF president to validate the qualification.
- c) Confirm that nominee's permanent address is within 100 miles radius.
- d) Nominating committee chair to inform all candidates that they must be familiar with the duties to be performed per bylaws for the position he or she is nominating.
- e) All nominees shall read and be familiar with the by-laws and specifically BOD duties per Bylaws Article 5 and this procedure.
- f) Nomination committee must give all qualified candidate names received to BOD minimum 7 days prior to Election Day.
- g) BOD has to announce names received from nomination committee via email to JSOCF membership minimum 7 day prior to election.
- h) No floor nominations will be accepted by Nomination committee on election day for positions where names have already been received.

## 8.4.3 Conducting Election on the Election Day

The current Board of Directors (EC & Trustees) are vested and empowered to ensure the smooth proceeding for voting and election.

- a) JSOCF Treasurer shall prepare a current list of all annual and life members per by-laws and present a copy at the meeting place.
- b) Collect signatures of all members present at the election place.
- c) Proxy signature & vote by a spouse of non-attending spouse is allowed to be count towards the quorum & the vote. (See attached Proxy form).
- d) Nominating committee shall announce the quorum status at the meeting before election process begins.
- e) If quorum is not present follow process as defined in the by-laws article 7.4.
- f) Proceed with the election if quorum requirement is met.
- g) If Quorum exists, then the nominating committee shall proceed with the election.

#### 8.4.4 Responsibility of Nomination Committee on Election day.

- a) Nominating committee chairperson will present the final list of all candidates together with the position including multiple candidates for each position.
- b) Floor nomination will be accepted only for a position for which a nomination was not received by the nominating committee in timely manner.
- c) General membership will vote on the nominations.
- d) Voting shall be conducted by show of hand vote or by the secret ballot in case of multiple nominees for a position.
- e) Nominating committee shall tabulate the votes.
- f) Nominating Committee shall recount the votes in case of a tie. If the tie still exists, equal number of multiple chits for each candidate will be put in a box. Pull only one chit to decide the elected candidate.
- g) Nominating committee chairperson will announce the vote totals & propose to elect winning candidates as specific officials.
- h) Any member of the general body or BOD or nominating committee will support by announcing "I second it" as elected officials.
- i) Nominating Committee chair will announce the completion of the election and congratulate elected officials. This concludes the election process and the
- j) Nominating Committee dissolves at the end of election.

#### 8.4.5 Monthly Aradhana or Snatra puja

- a) Monthly Aradhana is held on first Sunday of each month.
- b) The JSOCF Secretary is responsible for preparing a list of the potential host families for monthly aradhana.
- c) The secretary to find and contact host families & explain the expectations to host for Aradhana.
- d) The secretary with the Derasar trustee to arrange & provide necessary support to the host family during and after the event.
- e) All JSOCF members are encouraged to support our temple activities by hosting an Aradhana on regular interval.
- f) Host family is responsible to arrange for the swamivatsalya for monthly Aaradhana.
- g) All Ayambil are JSOCF events.
- h) Monthly Snatra puja are also JSOCF events.

#### 8.4.6 Special General Meeting

A special general meeting may be requested by petition signed by minimum of 1/4th of voting members to discuss a matter of immediate concern or any issues as stated in the by-laws.

- a) The petitioner must state the intent of the petition, expected outcome including alternates.
- b) The signed petition must be submitted to both the president and the Chairperson.
- c) The president shall ensure that the submitted petition has valid signatures of current members.

- d) The president shall arrange and conduct the special meeting as per by-laws.
- e) President to publish the meeting agenda 7 days in advance with specific items to be discussed.
- f) Secretary to collect any action items that are assigned during the meeting.
- g) Bring the issue to closure as per by-laws with applicable quorum as required.

## 9 Elected official's terms

- a) Elected officials term begins on the first day of the year for which election was held.
- b) After the election, the current officials shall pass all necessary information/materials to newly elected officials to conduct the business of the Society.
- c) Incoming Directors will not have right to cancel previously signed contracts unless approved by the General Body (by a majority vote) as per by-laws.
- d) The elected officials will take an oath at the start of their term.
- e) If under any unavoidable circumstances a BOD official is unable to fulfill his/her term (including BOD official moving out of 100 miles radius of the JSOCF facility) then BOD shall follow the procedure as described below to fulfill the remaining term for that position. The BOD official who moves out of area must resign from the position. If that member refuses to resign the remaining BOD can consider that official has resigned and officially remove that person from the BOD.
  - i. Select a person from the members per by laws 3.6.1 c and 3.6.2 b
  - ii. If the remaining term of the director is less than one year a replacement director will be selected with unanimous vote of BOD. The term limit rule applies while selecting a candidate for Chairperson of BOT and/or President position.
  - iii. If the president's position is to be filled then the vice-president assumes that position for the rest of the term. A new vice president position will have to be selected by unanimous vote of BOD.
  - iv. If the Chairperson of BOT's position is to be filled then BOD must select any one of the remaining two trustees as a chairperson of BOT. The BOD should then select a new trustee for the remaining trustee from the eligible JSOCF members.
  - v. If the remaining term is more than one year a special election will be held to fulfill the rest of the term.

## 10 Forms

### 10.1 ELECTION PROXY FORM

At any official special meeting an attending spouse can sign for the non-attending spouse. In such a case, an absent spouse authorizes attending spouse to proxy vote as he/she sees fit on all items that require vote during the meeting including voting for the election of an officer.

Attending spouse is responsible to get an authorization from non-attending spouse.

The society BOD is not & will not be held responsible to verify proxy authority. If issue is of utmost importance to both spouses than both must attend the meeting to express their views.

#### PROXY FORM

Meeting Date: \_\_\_\_\_

Agenda Items; (Select one of the items)

1. Annual Election \_\_\_\_\_
2. Identify Specific Agenda item for the meeting \_\_\_\_\_
3. Name/Subject of the Meeting \_\_\_\_\_

I, \_\_\_\_\_ authorize,

(Name of non-attending spouse)

my spouse \_\_\_\_\_ to attend the stated meeting for

(Name of attending spouse)

which the proxy is solicited. I also authorize my spouse to vote on my behalf for all items

\_\_\_\_\_

Date: \_\_\_\_\_

Signature of authorizing spouse

## 10.2 ATTENDANCE FORM

Meeting Date : \_\_\_\_\_

Meeting Agenda: \_\_\_\_\_

SEQ #	MEMBER	Signature

## 11 Checklists

### 11.1 BOD ACTIVITY Checklist

	ITEM	Assignee	Timeline	Verification/ Initials
1	Verify Keys & access codes for JSOCF premises.	BOD	As needed	
2	File Annual Report with State of Florida	Treasurer	Yearly	
3	Verify validity of Nonprofit status of JSOCF with IRS	Treasurer	Yearly	
4	Register new BOD members with the Division of Corporations of the State of Florida ( <a href="http://dos.myflorida.com/sunbiz/">http://dos.myflorida.com/sunbiz/</a> )	Treasurer	Yearly	
5	Bhandar will be opened once a quarter by treasurer in front of at least four other members, count the cash money, document it and signed it. It should be deposited within two working days.	Treasurer	Monthly	
6	Validate deposits and withdrawals from each account. Ensure validity of each payment. Immediately alert the entire BOD of any unusual or unauthorized activity & take corrective action.	President	monthly	
7	Assign one non-signatory trustee who does not have bank account signature authority.	Chairperson & President		
8	Forward any bank account withdrawals over \$1,000.00 emails/alerts to non-signatory Trustee.	President	As applicable	
9	Discuss withdrawals over \$1,000.00 including Fixed deposit balances in weekly BOD meeting	Treasurer	As applicable	
10	Verify and update bank signature authorities.	Chairperson & President	Yearly	
11	Take corrective action about unauthorized access to bank accounts	Treasurer	As applicable	
12	Update JSOCF Committee list on website.	President	Yearly/ as required	



13	Publish rentable item rent list on JSOCF website.	President	Yearly	
14	Make safety checks of fire extinguishers, exit door, emergency alarm system, external flood lights, property upkeep needs.	Maintenance EC	Quarterly Yearly	
15	Hire external Auditor to conduct Financial Audit every 5 years	Chair Trustee	Every 5 years	

## 11.2 AUDIT CHECK LISTS

All auditors must be familiar with the JSOCF bylaws and policies in general and specifically with the sections that are pertinent to the accounting and finance. This will be useful to conduct certain part of the audit correctly.

The following are checklists for the required audit input and auditing function.

AUDIT PARTICIPANTS:

JSOCF TREASURER

ALL AUDIT COMMITTEE MEMBERS

### 11.2.1 BOD INPUT TO AUDIT COMMITTEE

	ITEM	CHECK
1	Monthly statement copies from every financial institution where JSOCF has an account including Banks and brokerage houses. All supporting documents for deposits and withdrawals should be included.	
2	A statement from BOT Chairperson that all accounts at various institutions are authorized by JSOCF BOD.	
3	A copy of the yearly financial report (Profit-Loss balance report) for the year the audit is being performed.	
4	A copy of the audited yearend Financial (Profit-Loss) report for the previous year.	
5	A copy of the assets and liability report for the year audit is being performed.	
6	A copy of the audited assets and liability report for the previous year.	
7	Provide a written statement from BOD that a yearly audit was performed include but not limited to safe deposit box contents, certification of incorporation, other legal documents, state & federal registration & inventory of items per JSOCF policy executive committee checklist	

8	Provide BOD or general body authorization copy as applicable for expense amounts exceeding the limits set forth by JSOCF bylaws and policies.	
9	Provide a file with every paid invoices and unpaid invoices.	
10	Treasurer with president's signature must provide a statement for the expenses that were paid with cash due to specific circumstance.	

### 11.2.2 AUDIT COMMITTEE CHECKLIST

	ITEM	CHECK
1	Verify that all Bank account & brokerage accounts are with BOD authorized institutions.	
2	Verify that the profit-Loss statement cash balances match with the sum of various accounts including savings, checking, fix deposits and securities.	
3	Review top five (most expensive) expense items. Validate the payments with book entry and the payment check copy, the invoice must include multiple bids where applicable per bylaws.	
4	Verify authenticity of the company receiving payments.	
5	If sufficient supporting documents are not available, keep that item open till supporting documents are received & verified. (Do not close the audit until satisfactory supporting documents and or explanation is received).	
6	When an audit fails review two additional items for every failed item with same details as above.	
7	Reminder: For certain amount that exceeds limits per policies and bylaws, the treasurer and president requires BOD and or general body approval.	
8	Auditors to Verify proper authorization.	
9	Review additional three expense items at random from the entire expense report regardless of the amount.	
10	Review the membership list and verify that the new life members are on the list that were added during the audit year.	
11	Review the donation list for the audit year.	
12	Review the check book to ensure that every check is accounted for and no blank check were issued or were cancelled.	
13	Review bank statements to ensure that electronic payments if any, were accounted for in the expense report.	

14	Verify that the net income or loss is properly reflected in the asset and liability report.	
15	This can be done by comparing the previous year's assets and liability report with the audit year's asset & liability report.	
16	Review assets & liability report to ensure that assets value were not increased or decreased using property appreciation or depreciation.	
17	Asset value increase is allowed only for newly acquired real estate or capital improvements to JSOCF property.	
18	Review a written statement provided by BOD that they have perform a yearly audit & inventory per JSOCF policy of items such as safe deposit box, jewelry etc.	
19	Audit committee chair person's must initials on every page of audit report & sign of the last page as shown below.	