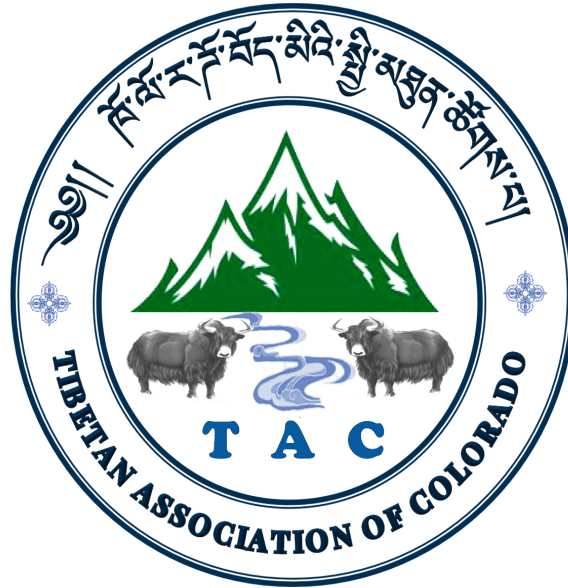




TIBETAN ASSOCIATION OF COLORADO OPERATIONS MANUAL

Revision Adoption on Oct 11, 2026
Version 4 Effective November 1, 2026

34 GARDEN CENTER, BROOMFIELD, CO 80020

Revision Adoption on Oct 11, 2026

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1.0 Introduction

The Tibetan Association of Colorado, Inc. (TAC) is a Colorado nonprofit corporation established in 1997 and recognized by the Internal Revenue Service as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (EIN 84-1444461). TAC serves as the collective voice of the Tibetan community in Colorado.

This Operations Manual sets out the framework for TAC's governance, administration, and daily operations. It defines the responsibilities of the Board, officers, committees, and designated personnel, and provides procedures for elections, meetings, financial management, membership administration, cultural and educational programs, facility management, recordkeeping, and accountability. The Manual promotes transparency, consistency, and continuity across leadership transitions and shall be applied in accordance with the TAC Bylaws, including the authority reserved to the General Membership.

The Board first approved the Operations Manual on October 20, 2024. After further consultation with the Board, the Parents Committee, teachers, and other community representatives, the revised Manual was ratified by the General Membership at the Annual General Body Meeting on November 2, 2025, and took effect on that date.

At the Annual General Body Meeting on September 27, 2026, members were invited to offer suggestions, raise questions, and discuss TAC governance, operations, and future priorities, and the General Membership ratified a further revision of the Manual.

This consolidated Manual (Version 4) was adopted by the Board on October 11, 2026, subject to ratification by the General Membership under Bylaws Article 17.3, and takes effect on November 1, 2026. It supersedes all prior versions and remains in effect until amended or replaced in accordance with the TAC Bylaws.

Revision History

Version	Description	Approved By	Date Approved
1	Initial adoption of the TAC Operations Manual	Board	October 20, 2024
2	Revised and ratified at the Annual General Body Meeting	General Membership	November 2, 2025
3	Revised and ratified at the Annual General Body Meeting	General Membership	September 27, 2026
4	Consolidated version incorporating updates to governance, Board election procedures, the Tibetan Cultural School, facility management, rental procedures, vendor policies, and other operational policies	Board (General Membership ratification pending)	October 11, 2026

2.0 Mission Statement

Founded in 1997, the Tibetan Association of Colorado (TAC) serves as the collective voice of the Tibetan community in Colorado. TAC's mission is to:

1. **Preserve and promote** the heritage, language, culture, and history of Tibet, advance the interests of the Tibetan community, and share our heritage with the wider Colorado community.

2. **Bring members together** to meet, share ideas, and build goodwill and understanding among people of all races, ethnicities, and religions.
3. **Strengthen community life** through cultural, social, and recreational events and community service throughout the year, building a shared identity for Tibetans in Colorado.

3.0 Objectives of the Operations Manual

This Operations Manual has two objectives:

1. To describe the responsibilities of the General Membership, Board, officers, and committees of TAC, as summarized in the table below.
2. To provide guidelines for the effective and efficient administration of TAC, with the goals of consistency, transparency, and maximum participation of the General Membership.

Group	How Chosen	Main Function	Accountable To
General Membership	Eligible members under the TAC Bylaws	Voice of the community; elects or selects the Board	TAC Bylaws
Board	Elected or selected by the membership (Section 5.1)	Governance, oversight, and policy	General Membership
Officers	President elected by the community; other officers and portfolios assigned by the Board (Sections 5.0 and 5.1)	Day-to-day management and implementation	Board
Committees	Appointed by the Board (Section 9.0)	Specific projects or ongoing duties	Board

4.0 Scope

This Operations Manual applies to all members, Board members, officers, committee members, program leaders, volunteers, and other persons acting on behalf of TAC. Each shall follow the policies, responsibilities, and procedures in this Manual. Lists of duties and responsibilities in this Manual are not exhaustive.

This Manual shall be used together with the TAC Bylaws, the Articles of Incorporation, duly approved resolutions, and other adopted TAC policies and agreements. Questions of conflicting authority shall be referred to the Board and resolved under Section 13.0.

4.1 Responsibilities of General Members

General members of TAC are expected to (Bylaws Article 5):

1. Support TAC's mission and help preserve Tibetan culture, language, and traditions.
2. Follow TAC's Bylaws, this Manual, and approved policies.
3. Pay annual membership dues on time (Section 6.6).
4. Take part in TAC meetings, events, and fundraising.
5. Serve a full two-year Board term if elected or selected by lottery, and carry out its duties (Sections 5.1.1 and 5.8).
6. Treat fellow members, volunteers, and guests with respect.
7. Protect TAC property and confidential information.

5.0 Board Authority and Governance

The TAC Board shall exercise the powers and responsibilities granted by the TAC Bylaws, this Operations Manual, duly approved General Membership resolutions, and applicable law.

The Board may fill vacancies, appoint and supervise committees, oversee TAC programs and operations, manage organizational resources, and adopt or revise ordinary Board resolutions within its authority.

Matters requiring General Membership approval, including amendments to the TAC Bylaws or Operations Manual, shall follow the approval procedures established in the TAC Bylaws.

TAC funds, facilities, communications, and other organizational resources shall not be used to favor or oppose any candidate in TAC Board elections. The sitting Board shall administer TAC Board elections impartially.

Board and committee service shall be voluntary unless reasonable compensation for specific services is separately authorized in accordance with the TAC Bylaws and applicable law. Properly documented expenses incurred on behalf of TAC may be reimbursed.

Any actual or potential financial conflict of interest involving a Board member shall be disclosed and handled in accordance with the TAC Bylaws, applicable law, and any adopted conflict-of-interest policy.

After each Board election or selection process, the Board shall assign portfolios at a Board meeting, by majority vote, based on each Board member's skills, preferences, experience, and TAC's operational needs. The Board may reassign portfolios when necessary to support the effective operation of TAC. A Board member may hold more than one portfolio, and a portfolio may be shared by more than one Board member, as TAC's needs require.

5.1 Board Election Procedures

1. TAC shall have eleven (11) Board members, as approved by the General Membership and subject to the Articles of Incorporation, the TAC Bylaws, and any duly adopted amendments (see Section 13.5).
2. Board terms are staggered so that about half of the seats (five or six) are filled each year (term length: Section 5.2). The number may vary to fill vacancies or keep the approved Board size.
3. New Board members shall be elected or selected by Trungkar (July 6) each year.
4. The President shall be elected by a vote of the active members. Any eligible active member may run, and the candidate with the most votes is elected (Bylaws Article 9).
5. The sitting Board shall conduct and supervise the election or selection process, confirm eligibility, conduct any required secret ballot or lottery, maintain election records, and announce the results.
6. Current Board members and their spouses and children under age 21 shall not be included in the random-selection pool. A person who has served on the Board, along with their spouse and children under age 21, shall be excluded from the random-selection pool for ten (10) years after the end of that person's Board service, and shall then return to the pool. This exclusion does not extend to other relatives, such as siblings or cousins.
7. A member may volunteer as a Board candidate. A voluntary candidate must have the support of at least two TAC members and must satisfy all other eligibility requirements.
8. The Secretary shall keep records of each election, including results, exemptions, deferments, and replacements.

5.1.1 Declining Board Service After Lottery Selection

A community member selected by lottery who does not wish to serve may decline by paying TAC the service opt-out fee in Section 5.8, currently **\$500**, within the time set by the Board. The next eligible person is then selected under the approved lottery or replacement process. The fee is subject to the legal review in Section 5.8, item 7.

Any exemption requires documented Board approval. This subsection applies only before the selected person takes office; resignation after taking office is governed by Section 5.4.

5.2 Terms of Board Members

1. Each Board member shall serve a term of two (2) years, beginning and ending on Trungkar, or until a successor is duly elected or selected and assumes office.
2. Board members may be elected or selected for consecutive terms, subject to applicable eligibility requirements and duly approved TAC election rules.
3. A Board member appointed to fill a vacancy shall serve until the next regular election or selection cycle unless otherwise provided by the TAC Bylaws.

5.3 Transition Between Outgoing and Incoming Board

1. A formal transition shall take place within 30 days after each Board election.
2. Outgoing Board members shall:
 - Provide all TAC records, passwords, financial documents, and property to the incoming officers.
 - Provide a summary report of ongoing projects, pending obligations, and key contacts.
3. Incoming Board members shall review TAC's operational, financial, and program records.
4. The newly elected President shall coordinate with the outgoing President to schedule a joint transition meeting.
5. The transition shall be documented and acknowledged in writing by the outgoing and incoming Presidents.

5.4 Resignation of a Board Member

1. A Board member may resign at any time by submitting a written notice to the President and Secretary of TAC. Resignation before completing the two-year term is subject to the service opt-out fee in Section 5.8.
2. The resignation becomes effective on the date specified in the notice or, if no date is provided, upon formal acceptance by the Board.
3. The Secretary shall record the resignation in the official meeting minutes and notify the General Membership during the next scheduled meeting.
4. Before leaving office, the resigning member must return all TAC materials, equipment, and documents in their possession.
5. Vacancies resulting from resignation shall be filled under Section 5.5.

5.5 Method of Replacing Vacant Seats on the Board

1. A vacancy on the Board, whether caused by resignation, removal, or death, shall be filled as soon as practicable. Removal of a Board member shall follow Bylaws Article 11.4 and applicable law.
2. The remaining Board members may appoint an interim replacement by majority vote to serve until the next regular election or selection cycle.

3. The interim Board member shall have the same rights and responsibilities as all other Board members during their service.
4. If the vacancy occurs within six (6) months of the upcoming election, the Board may decide to leave the seat vacant until the election.
5. The Secretary shall update TAC's official records and notify the General Membership of any interim appointments.

5.6 TAC Board Meetings

1. The Board shall meet at least once every two (2) months, with additional meetings scheduled as necessary.
2. The President or a majority of the Board may call a special meeting when required.
3. Written notice stating the date, time, and agenda of each meeting shall be provided at least seven (7) days in advance, except for special meetings called under Section 11.0, item 6.
4. The Secretary shall record minutes of all meetings, including attendance, motions, and decisions, and file them in TAC's permanent records.
5. Board meetings may be conducted in person, virtually, or through hybrid arrangements, as long as all members can participate equally.
6. The Board shall summarize key decisions for the General Membership at the next public meeting.

5.7 Quorum

1. A quorum shall consist of a majority of the Board members currently in office. When all eleven (11) seats are filled, a quorum is six (6) members.
2. No vote or decision is valid without a quorum. Without a quorum, the meeting may continue for discussion only.

5.8 Attendance and Service Opt-Out Policy

All TAC Board members, committee members, and volunteers are expected to attend scheduled meetings, community events, and fundraisers, and to fulfill their assigned responsibilities.

1. **Attendance Requirements.** The President and Vice President shall designate which meetings and activities are required and communicate them in advance. Any Board member or committee member who misses four (4) or more required activities within a consecutive six (6)-month period without valid justification shall be subject to Board review and may be assessed a \$500 fine, subject to applicable law and TAC policies. Fines under this section do not apply to volunteers.
2. **Board Service Opt-Out Fee.** Any selected Board member who voluntarily declines the position or resigns before completing the two-year term shall be subject to a \$500 service opt-out fee.
3. **Valid Reasons and Exemptions.** Medical emergencies, family emergencies, unavoidable work commitments, caregiving responsibilities, or other exceptional circumstances may qualify for an exemption, subject to Board approval.
4. **Enforcement.** The Board shall review each case fairly, give the individual an opportunity to respond, and determine appropriate action in accordance with the TAC Bylaws, this Operations Manual, and applicable law.
5. **Acknowledgment.** Each Board member shall sign an acknowledgment of this policy upon taking office.

6. **Outstanding Fees.** A person with an outstanding fine or fee under this section is asked to settle it, or request a waiver from the Board, before taking on a new Board or committee role. The Board may consider any outstanding amount when making future appointments.
7. **Legal Review.** The service opt-out fee and attendance fine will not be enforced until TAC has confirmed with a Colorado nonprofit attorney that they comply with applicable law.

6.0 Roles and Responsibilities of Board Members

6.1 The President

The President is TAC's chief executive officer, responsible for supervising and administering its affairs under the oversight of the Board. The President's duties include:

1. Preside over all Board meetings, special meetings, and General Membership meetings.
2. Execute on behalf of TAC any deeds, mortgages, bonds, contracts, or other legal documents with the approval of the Board and/or the General Membership, as required.
3. Maintain contact with the Office of Tibet in Washington, D.C. and North American Chithues and represent TAC in all meetings convened by the Office of Tibet.
4. Represent TAC, when requested, during meetings with local Tibet Support Groups, other Tibetan Associations, and Tibet-related NGOs as approved by the Board.
5. Authorize discretionary expenditures within the limits in Section 6.12.5.
6. Be informed of all TAC disbursements. Checks are signed as provided in Section 6.4.3.
7. In the President's absence, assign the Vice President or another authorized representative to attend meetings, with the Board's advice and approval.
8. Lead the Board meeting at which portfolios are assigned under Section 5.0.
9. Help ensure that TAC activities comply with the TAC Bylaws, this Operations Manual, duly approved resolutions, and applicable law.
10. Maintain or ensure the maintenance of records relating to TAC property and organizational assets.
11. Coordinate or participate in an appropriate condolence visit to the family of a deceased TAC member.
12. Serve as a member of the Housing Committee (Section 9.3).

6.2 The Vice President

The Board assigns the Vice President from among its members (Section 5.0). Responsibilities include:

1. Assist the President in carrying out the duties described in Section 6.1.
2. In the absence of the President, or if the President is unable or unwilling to act, the Vice President shall assume the responsibilities of the President.
3. Together with the President, designate required activities under Section 5.8.
4. Serve as a member of the Housing Committee (Section 9.3).
5. Carry out other duties as assigned by the Board.

6.3 The Secretary

The Board assigns the Secretary from among its members (Section 5.0). Responsibilities include:

1. Maintain all TAC documents, including the Articles of Incorporation, Bylaws, Operations Manual, records, and meeting minutes, filed for easy retrieval.

2. Keep TAC's seal and affix it to duly executed documents.
3. Keep minutes of all Board meetings, General Membership meetings, and special or emergency meetings.
4. Handle all correspondence for TAC and keep copies on file.
5. Give notice of General Membership meetings, with the agenda, venue, date, and time, at least three weeks in advance by email and community announcement. Urgent meetings may be called in emergencies without this notice.
6. Maintain TAC Board election records (Section 5.1).

6.4 Treasurer

The Board shall assign a qualified Board member to serve as Treasurer based on the individual's skills, experience, and financial knowledge (Section 5.0). The Board may also assign a second Board member to assist the Treasurer and support continuity between Board terms. The Treasurer shall oversee TAC's financial management, reporting, payment procedures, and compliance with applicable laws and organizational policies.

6.4.1 Financial Accounts and Records

1. Maintain and oversee TAC's financial accounts, banking information, and financial records.
2. Ensure financial documents, bank statements, receipts, and supporting records are accurately organized and securely maintained.
3. Coordinate with the Accountant to ensure all financial transactions are properly recorded and reconciled.
4. Provide authorized Board members with access to financial information for official TAC business.

6.4.2 Financial Reporting

1. Review, verify, and certify financial statements before presenting them to the Board and at General Membership meetings.
2. Present quarterly financial reports covering membership dues, Tibetan Green Book collections, revenues, expenses, and account balances.
3. Present an annual financial report at the Annual General Body Meeting.
4. Prepare the annual budget in consultation with the Accountant and the President.
5. Provide financial documentation requested by the Board for authorized organizational purposes.

6.4.3 Payments and Reimbursements

1. Disburse TAC funds only for approved organizational expenses.
2. Process authorized reimbursements for food, supplies, travel, and other approved purchases.
3. Make TAC payments by check or approved electronic payment (such as Zelle), or by documented petty cash authorized by the President.
4. Maintain detailed petty-cash records and supporting receipts in TAC's designated recordkeeping system.
5. Sign and issue checks or electronic payments for approved expenses within five to seven business days after receiving complete documentation and required approvals.
6. Ensure all payments are supported by appropriate invoices or receipts.

7. No person may approve their own reimbursement. Another authorized Board member must provide approval.
8. Checks shall be signed by the Treasurer or the Accountant under banking controls approved by the Board, and the President shall be informed of all disbursements.

6.4.4 Financial Review and Compliance

1. Coordinate periodic financial reviews as directed by the Board.
2. Work with TAC's Certified Public Accountant (CPA) to ensure timely preparation and filing of required federal and state tax returns.
3. Coordinate required periodic filings with the Colorado Secretary of State and other applicable agencies.
4. Ensure compliance with applicable nonprofit financial reporting and recordkeeping requirements.
5. Promptly report significant financial discrepancies or irregularities to the Board.

6.4.5 General Duties

1. Perform duties required by applicable law, TAC's Articles of Incorporation, Bylaws, and Operations Manual.
2. Carry out additional financial responsibilities assigned by the Board.
3. Complete an organized transfer of financial records, account information, and outstanding financial matters to the incoming Treasurer.

6.5 Accountant

The Accountant shall be responsible for day-to-day financial recordkeeping, receiving and depositing funds, documenting financial transactions, and supporting the Treasurer.

6.5.1 Receiving and Depositing Funds

1. Receive and record all TAC funds, including membership dues, donations, fundraising income, Tibetan Green Book payments, and event proceeds.
2. Issue and maintain appropriate receipts and financial records.
3. Deposit funds into a financial institution approved by the Board.
4. Deposit funds within five to seven business days of receipt, and cash as soon as practical.
5. Maintain records of deposit amounts, dates, sources, and confirmations.
6. Coordinate deposits and financial records with the Treasurer.
7. Safeguard cash, checks, and other financial instruments until deposited.

6.5.2 Financial Records and Accounting

1. Maintain accurate records of income, expenditures, deposits, and other financial transactions.
2. Organize financial documents, receipts, and invoices.
3. Prepare accounting summaries and financial reports for the Treasurer.
4. Assist with bank reconciliations, which shall be independently reviewed by the Treasurer or another designated authorized Board member who did not prepare them.
5. Report discrepancies or irregularities promptly.
6. Provide supporting documentation for tax preparation, reviews, and audits.

6.5.3 Donor Acknowledgment

1. Promptly provide each donor with a written thank-you and acknowledgment letter.
2. For any single donation of \$250 or more, the acknowledgment must state the amount (or a description of non-cash property), the date, and whether TAC provided any goods or services in return.
3. Maintain organized donation records and copies of acknowledgment letters.
4. Coordinate donation reporting with the Treasurer.
5. When a donor pays more than \$75 and receives goods or services in return (for example, a fundraising dinner), provide a written statement of the tax-deductible amount: the payment minus the value of what the donor received.

6.5.4 Membership Dues and Records

1. Coordinate membership-dues collection with the TAC Membership Coordinator.
2. Maintain accurate membership payment records.
3. Arrange membership collection booths or tables at major TAC events when needed.
4. Submit quarterly membership payment reports to the Treasurer and Board.
5. Resolve payment discrepancies in coordination with the Membership Coordinator.

6.5.5 General Responsibilities

1. Maintain the confidentiality and security of financial and donor information.
2. Make records available for authorized financial reviews.
3. Transfer all accounting records and outstanding matters to the designated successor at the end of the assignment.
4. Perform additional accounting duties assigned by the Board.

6.6 Membership Coordinator

The Board assigns the Membership Coordinator from among its members (Section 5.0). Responsibilities include:

1. Maintain up-to-date records of TAC members, including current addresses, phone numbers, email addresses, and membership fee payments.
2. Collect annual membership dues. Dues are \$50 per year for each member age 18 or older; members age 70 or older are free. The membership year runs from Losar to Losar. Changes to dues require General Membership approval (Bylaws Articles 3.3 and 17.3).
3. Coordinate dues collection and payment records with the Accountant (Section 6.5.4).
4. Keep membership information confidential and share it only for official TAC business.

6.7 Chatrel (Green Book) Coordinator

Chatrel is an annual token financial contribution from an individual Tibetan to the Central Tibetan Administration, Dharamsala. Responsibilities include:

1. Liaise with the Office of Tibet, Washington, D.C., and follow its guidelines.
2. Collect Chatrel and transfer it to the Office of Tibet, Washington, D.C.
3. Work to increase Chatrel collection.
4. Maintain complete and accurate records of Chatrel collected and transferred.

5. Help applicants complete forms for new, lost, or renewed Green Books. (Forms are available at <https://tibetoffice.org>.)
6. Distribute Green Books received from the Office of Tibet, Washington, D.C., to applicants.
7. Be available on designated Sundays or other announced collection dates to assist community members with Chatrel.
8. Set up a separate Chatrel service table at appropriate TAC community gatherings.
9. Announce and remind the community of Chatrel collection dates, times, and any required documentation.

6.8 Culture Coordinator / Liaison

The Culture Coordinator/Liaison links TAC, the Tibetan Cultural School (TCS), and the wider community. Responsibilities include:

1. Plan and coordinate cultural programs, performances, and initiatives between TAC and TCS.
2. Coordinate dance, music, and other performances at TAC events and outside community gatherings.
3. Build relationships with cultural organizations, educational institutions, and public agencies, and represent TAC at community and multicultural events.
4. Organize and take part in cultural events, workshops, and festivals that teach the wider community about Tibetan history, language, and traditions.
5. Arrange TAC's participation in local and regional cultural activities.
6. Advocacy: Raise awareness of Tibetan cultural and social issues and advocate for Tibetan heritage, rights, and representation, within TAC's charitable status and Bylaws Article 20.

6.9 Property and Inventory Manager

The Property and Inventory Manager oversees TAC's building and property so that facilities are safe, functional, and well used. Responsibilities include:

1. Review existing tenant leases and draft new agreements.
2. Assist the Board in setting appropriate rents.
3. Track maintenance issues, including leaks, malfunctions, breakage, and items needing replacement, and take prompt action.
4. Coordinate building and estate operations, including upkeep, improvements, and compliance with city or safety regulations.
5. Promote and coordinate facility rentals for revenue-generating events such as meetings, workshops, exhibitions, screenings, and receptions, under the Facility Rental Agreement (Section 9.3.2).
6. Maintain an up-to-date inventory of TAC property, furnishings, and equipment.

6.10 Youth & Sports Coordinator

The Youth & Sports Coordinator promotes youth engagement, teamwork, and community spirit through recreational and cultural activities. Responsibilities include:

1. Organize youth programs, sports events, and tournaments.
2. Encourage youth participation in TAC activities and community service.
3. Collaborate with the Culture Coordinator and Board on cultural and athletic events.
4. Maintain communication with team leaders and ensure fair participation.

5. Submit event budgets and reports for Board approval.

6.11 Social Media, Website, and Information Technology (IT) Responsibilities

The Social Media, Website, and IT Team manages TAC's digital communications, official online platforms, technical support, and digital security. Responsibilities include:

1. Social Media Management

- Manage and maintain TAC's official social media accounts, including Facebook, Instagram, YouTube, and other authorized platforms.
- Prepare, publish, and distribute official announcements, event flyers, photographs, videos, and community updates.
- Promote TAC's cultural, educational, fundraising, and community activities.
- Monitor social media and respond to inquiries promptly and professionally.
- Ensure all published content is accurate, respectful, consistent with TAC's mission, and appropriately authorized.

2. Website Administration

- Maintain, manage, and regularly update TAC's official website.
- Publish organizational announcements, upcoming events, Board and committee information, and community resources.
- Maintain current membership information, registration forms, donation links, and other essential online services.
- Publish approved TAC Bylaws, Operations Manual, annual reports, and other official public documents.
- Ensure the website remains secure, functional, accessible, and up to date.
- Keep existing website content, files, photographs, and videos unless the Board approves their removal.
- A major change, such as a redesign, platform migration, or replacement of the website, requires documented Board approval and a verified backup before work begins. After the change, confirm that the retained content is complete and usable.

3. Information Technology (IT) Support

- Oversee the maintenance and proper use of TAC's computers, internet services, printers, and other technology equipment.
- Provide technical assistance for Board meetings, community events, educational programs, and online activities.
- Support audiovisual equipment, presentations, livestreaming, and virtual meetings.
- Administer TAC's official email accounts and assist authorized users.
- Maintain data backups and check periodically that they can be restored. Follow sound security practices, including strong passwords, multi-factor authentication when available, and current software.

4. Digital Records, Access, and Security

- Maintain organized and secure digital records, including official documents, event photographs, videos, and communications.
- Protect confidential information, account credentials, and personal data from unauthorized access or disclosure.
- Ensure TAC retains ownership and administrative control of all official digital platforms and accounts.

- Maintain appropriate access permissions and obtain authorization before releasing sensitive information.
- Limit administrator access to the website, hosting, domain, email, social media, and software accounts to people approved by the Board. At least two authorized TAC representatives should hold administrator access when practical, and no official account may rely solely on a personal account.
- Store credentials securely, review access regularly, and revoke access promptly when a person leaves the role.
- Report any suspected security breach, unauthorized access, or data loss promptly to the President and Board.

5. Coordination and Reporting

- Coordinate with the TAC President, Secretary, Board, and relevant committees regarding digital communications and technology needs.
- Obtain appropriate approval before publishing official statements, policy announcements, or sensitive information.
- Assist TAC committees with event promotion, online registration, and technical requirements.
- Provide periodic updates to the Board concerning website operations, social media activities, technical issues, and recommended improvements.

6. Continuity and Transfer of Responsibilities

- Maintain accurate records of official digital accounts, website hosting, domain registrations, software subscriptions, and related services.
- Ensure all digital platforms, records, and technology resources remain the property of TAC.
- Securely transfer administrative access, account credentials, relevant documentation, and digital records to authorized successors.
- Provide necessary technical guidance and assistance to ensure a smooth transition of responsibilities.
- Complete the handover promptly when a term or assignment ends. The outgoing person may not keep sole control of any TAC account, and the Board shall confirm that the successor has working access.

Accountability and Oversight

The Team works under the direction of the President and the Board and shall follow TAC's Bylaws, this Manual, and TAC policies.

The Team is accountable for professional communication, protecting TAC's digital assets, and continuity. Any exception to these procedures requires documented Board approval.

6.12 Financial Administration

6.12.1 Fiscal Year

The fiscal year of the Tibetan Association of Colorado shall begin on July 1 and end on June 30 of the following year.

6.12.2 Annual Budget

The Treasurer, in consultation with the Accountant and the President, shall prepare and present TAC's annual operating budget for Board approval. The annual budgeting process shall include:

1. Collecting budget proposals from TAC programs and committees, including the Tibetan Cultural School, community activities, cultural programs, facility maintenance, and other organizational operations.

2. Estimating income from membership dues, donations, fundraising, applicable Tibetan Green Book collections, event proceeds, grants, and other sources.
3. Preparing a consolidated budget of anticipated revenues and expenditures.
4. Reviewing financial priorities based on available resources and TAC's mission.
5. Monitoring actual financial results against the approved budget.
6. Recommending adjustments when significant financial changes occur.

The budget sets spending priorities and is the benchmark for actual results. It should be approved before each fiscal year begins whenever practical.

6.12.3 Board Approval and Budget Oversight

1. The Treasurer shall give the Board regular updates comparing actual results with the budget.
2. Material changes to the approved budget require Board approval.
3. All expenditures must comply with TAC's financial policies and authorization requirements.

6.12.4 Financial Safeguards and Oversight

1. The Treasurer and Accountant shall maintain separate but coordinated financial responsibilities.
2. The Board may establish additional financial safeguards when necessary to protect TAC's funds and assets.

6.12.5 Spending Authority

1. The President may authorize discretionary expenditures of up to \$500, no more than twice in any three-month period, without prior Board approval.
2. Other TAC community-related expenses of up to \$3,500 per expense require approval by a majority of the Board (Bylaws Article 13.2).
3. The Board may make donations on behalf of TAC of up to \$500 (Bylaws Article 13.3).
4. Expenses above these limits require General Membership approval unless another duly approved policy applies.
5. These limits are set in Bylaws Article 13; changing them requires a Bylaws amendment (Article 17.1).

7.0 Social & Cultural Services

1. Spiritual leaders: When the heads of the four schools of Tibetan Buddhism or of the Bon tradition visit the Colorado metro area, the Board shall officially receive them and organize teachings, initiations, or talks for members. When a private individual or group hosts a visiting spiritual teacher at the Community Center, the Board may announce the event to members by email.
2. TAC shall receive the Chief Justice Commissioner, the Chithue Tsoktso (Speaker of the Tibetan Parliament-in-Exile), the Sikyong, the Kalons (Cabinet ministers), and the two North American Chithues (Members of Parliament) when they officially visit Colorado.
3. TAC shall receive other CTA officials visiting the Colorado area on an official tour at the direction of the Office of Tibet, Washington, D.C.

7.1 General TAC Celebration and Event Fees

Standard entry fees for general TAC celebrations and community events are listed below. The Board sets fees for special events based on their nature and cost.

Attendee	Entry Fee
TAC member	\$25
Non-member	\$45
Youth ages 10–16	\$15
Child under age 10	Free
Senior citizen age 70 or older	\$10
Current Board member	Free

TAC may waive or reduce entry fees for volunteers, invited guests, performers, teachers, monastics, or others when approved by the Board (Bylaws Article 19.3).

7.2 Founding Member (formerly Membership Plus)

A Founding Member contribution of \$3,600 includes TAC membership for three (3) years, beginning when the contribution is made, for the Founding Member, their spouse, and their children under age 18.

Because Founding Members receive membership in return for their contribution, the Accountant shall provide the written statement of the tax-deductible amount required by Section 6.5.3.

7.3 Vendor Merchandise Sales Policy

7.3.1 Eligibility

Vendors may sell merchandise at the TAC Community Center and other TAC-designated locations during regular TAC events.

Vendors must be active TAC members and approved by the Board before they may sell.

7.3.2 Vendor Contribution Requirement

Vendors shall contribute to TAC 15% of their total gross merchandise sales at regular TAC events, calculated before expenses, costs, taxes, or other fees, unless TAC approves otherwise in writing.

7.3.3 General Conditions

All merchandise must comply with TAC policies, community standards, and applicable law. TAC may approve or deny any vendor, item, or sales activity, and may restrict merchandise it finds inappropriate for the event, facility, or community.

Vendor approval may be suspended or revoked for policy violations, inaccurate sales reports, or nonpayment of contributions.

7.3.4 Sales Reporting and Payment

At the end of each event, vendors shall give the Accountant or Treasurer an accurate report of their total gross merchandise sales, with the 15% contribution, unless the Board or Treasurer has approved another arrangement in writing. TAC may request reasonable documentation to verify sales.

7.3.5 TAC Authority

The Board may set different requirements for specific events, such as large events, special programs, or concerts, including different contribution rates, application procedures, or space limits. Vendors will be told of any special requirements before the event.

7.4 Tibet Lobby Day Sponsorship

Each year, Tibetans and Tibet supporters from across the country gather in Washington, D.C., for Tibet Lobby Day to meet with their Congressional representatives in support of the Tibetan people. TAC supports youth participation as follows:

1. **Funding.** TAC provides a total of \$1,500 each year toward travel for eligible participants.
2. **Eligibility.** Applicants under age 18 must be enrolled students of the Tibetan Cultural School (TCS). Applicants ages 18 to 21 must be active TAC members.
3. **Priority.** Priority is given to applicants who have not previously participated in Tibet Lobby Day.
4. **Selection.** The Board shall review applications and select participants. The funds are divided equally among the selected participants.
5. **Minors.** Participants under age 18 must have written consent from a parent or legal guardian.
6. **Reimbursement.** Travel expenses are reimbursed in accordance with Appendix A, up to each participant's equal share.

8.0 Tibetan Cultural School (TCS)

The Tibetan Cultural School (TCS) is a community-based program of TAC that passes the Tibetan language, culture, traditions, and heritage to children and youth in Colorado through language instruction, traditional music, performing arts, and cultural education. TCS operates under TAC's authority and governance; it is not a separate legal entity or an accredited school.

8.1 Establishment and Historical Background

TCS is reported to have begun in 1997 as a program of TAC. The exact start date and any original Board resolution authorizing TCS shall be verified from TAC's historical records; until then, 1997 is used as the reported starting year.

8.2 Policy, Scope, and Goals

TCS shall focus on:

1. Tibetan Language Education: Reading, writing, speaking, listening comprehension, and language development.
2. Cultural Education: Tibetan history, traditions, customs, values, and cultural identity.
3. Traditional Music and Performing Arts: Tibetan songs, dances, musical traditions, and cultural performances.
4. Community Participation: Encouraging students to participate in TAC programs, cultural celebrations, and community activities.
5. Student Development: Supporting age-appropriate learning, cultural awareness, respectful behavior, and personal development.

All TCS programs and activities shall be conducted in accordance with TAC policies and applicable safety requirements.

8.3 Governance and Administrative Oversight

In this Article, "TCS leadership" means the TCS Principal, Vice Principal, teachers, and the Parents Committee.

1. The TAC Board shall retain ultimate authority over TCS governance, financial oversight, administrative policies, and major program decisions.
2. The TCS Principal shall oversee the school's educational programs, teachers, instructional activities, and day-to-day educational administration.
3. TCS leadership shall coordinate with the TAC Board and volunteers regarding educational programs, cultural activities, student welfare, and operational matters.
4. The Parents Committee shall support TCS activities, parent communication, student programs, volunteer coordination, and other responsibilities assigned under TAC policies.
5. Major policy changes, financial commitments, and organizational decisions affecting TCS shall be subject to appropriate TAC Board approval.

8.3.1 TCS Principal: Role and Responsibilities

The Principal is elected by a vote of the community. The Principal serves as the educational and administrative head of TCS and shall ensure that the school operates in accordance with TAC's mission and policies. The Principal shall:

1. Supervise teachers and volunteers and conduct performance evaluations as necessary, in accordance with Section 8.12.
2. Prepare an annual report for TCS.
3. Arrange classrooms and other facilities for the school.
4. Take charge of the costumes, props, and musical instruments and maintain a detailed inventory.
5. Authorize purchases of teaching materials and other approved TCS expenditures of up to \$500 per occurrence, no more than twice within any three-month period, using funds from the approved TCS budget, without separate Board approval for each purchase. All expenditures must serve legitimate TCS purposes and be documented with receipts or supporting records.
6. Maintain school admission records in accordance with Section 8.4.
7. Liaise with TAC and the Parents Committee on activities such as the School Annual Day, fundraising within the Tibetan community, and other events involving the school and students.
8. Prepare the school timetable and annual calendar.
9. Ensure that teachers submit lesson plans one week before school starts, and have copies ready for distribution to all parents on the first day of school.
10. Coordinate with the Parents Committee to address parents' grievances and genuine complaints.
11. Help raise funds to procure new costumes and instruments.
12. Ensure that TCS functions in compliance with its policies.

8.4 Admission and Enrollment

1. Admission to TCS programs shall be open to residents of Colorado, subject to program capacity and established enrollment requirements.
2. Neither admission nor tuition eligibility shall depend on payment of Dhanglang Chatrel (Tibetan Green Book) dues.
3. TCS shall administer the student application and enrollment process, including interviews when applicable.
4. Admission and enrollment procedures shall be administered fairly and consistently in accordance with TAC policies.

5. Student enrollment records shall be maintained securely and made accessible only to authorized personnel.
6. Kindergarten (Ngondro): Children must be five **(5) years** old by October 1 to enroll.

8.5 Tuition Fees and TAC Membership

Annual TCS tuition fees shall be as follows:

Enrollment Category	Annual Tuition per Student
Both parents are TAC members (or the surviving parent, if one parent has passed away)	\$150
All other students	\$300

8.5.1 Tuition Eligibility and Membership Requirements

1. Member Tuition Eligibility: A student shall qualify for the annual member tuition rate of \$150 when both of the student's parents hold active TAC memberships. If one parent has passed away, the surviving parent's active membership is sufficient.
2. Late Membership Registration: Parents who join or renew after the enrollment period qualify for the member rate once their memberships are active.
3. Non-Member Tuition: Students who do not qualify for the member rate shall pay the annual non-member tuition rate of \$300 per student.
4. Membership Period: TAC membership shall be valid from Losar to Losar.
5. Financial Records: TCS tuition payments shall be collected and recorded in accordance with TAC financial procedures.
6. Tuition Adjustments: TAC may revise tuition fees when necessary, in consultation with TCS leadership, subject to approval by the TAC Board.
7. Notification: Any approved tuition changes shall be communicated to parents and guardians before implementation.

8.6 Curriculum and Educational Standards

1. TCS shall follow the textbooks and educational materials approved or recommended by the North American Tibetan Association (NATA), as applicable.
2. TCS shall follow relevant Sherig (Department of Education, Central Tibetan Administration) guidelines for Tibetan language instruction, evaluation, and assessment of Tibetan students in North America.
3. The curriculum shall include Tibetan reading, writing, speaking, listening comprehension, traditional music, performing arts, and cultural education.
4. Educational programs shall be designed to support students at different ages, language proficiency levels, and learning abilities.
5. TCS leadership shall periodically review instructional programs, teaching materials, and student progress to maintain educational quality.

8.7 Cultural Activities and Community Participation

1. TCS shall participate in and provide cultural performances at major TAC events, as appropriate and in coordination with TAC leadership.

2. Cultural activities may include traditional Tibetan dance, music, songs, cultural presentations, and educational demonstrations.
3. TCS may participate in outside cultural and educational events with appropriate approval and coordination from TAC.
4. Teachers, students, parents, and volunteers shall work together to support cultural programs and promote Tibetan heritage within the broader Colorado community.

8.8 Student Safety and Child Protection

TCS shall maintain a safe, respectful, and supportive learning environment for all students.

1. TCS leadership and volunteers shall follow applicable TAC student safety and child protection policies.
2. Appropriate student supervision shall be maintained during classes, rehearsals, performances, and other school-related activities.
3. Student safety concerns, accidents, or incidents shall be reported promptly to designated TCS leadership and appropriate TAC representatives.
4. Student information and records shall be handled confidentially and accessed only by authorized personnel.
5. TCS shall establish age-appropriate procedures to prevent bullying, harassment, discrimination, and inappropriate conduct.
6. TCS leadership shall coordinate with TAC regarding any additional child protection or safety requirements.
7. At registration, parents or legal guardians shall complete a consent form and a medical authorization form and disclose any known allergies or medical conditions. Students in instrument classes shall meet any class requirements set by TCS leadership.

8.9 Food Allergy Prevention and Management

TCS shall establish and communicate clear guidelines for preventing, identifying, and managing food allergies during school activities and events.

1. Parents and guardians shall be encouraged to inform TCS of any known student food allergies or relevant dietary restrictions.
2. Common food allergens include milk, eggs, peanuts, tree nuts, soy, wheat, fish, shellfish, and sesame.
3. TCS leadership and volunteers shall take reasonable precautions to prevent accidental exposure to known allergens.
4. Relevant allergy information and emergency procedures shall be communicated to appropriate personnel while maintaining student confidentiality.
5. Food served or distributed during TCS activities shall be handled in accordance with applicable food safety procedures.

8.10 Emergency Preparedness and Safety Drills

TCS leadership shall establish and implement appropriate emergency preparedness procedures in coordination with TAC.

1. TCS shall conduct safety orientations and emergency drills at least annually.
2. Emergency procedures shall address fires, severe weather, earthquakes, security threats, and other situations requiring evacuation or protective action.

3. Teachers, staff, and volunteers shall receive appropriate instructions concerning evacuation routes, emergency assembly areas, student accountability, and emergency contacts.
4. Emergency procedures and drills shall be age-appropriate and designed to protect the physical and emotional well-being of students.
5. TCS shall coordinate with TAC facility representatives to ensure that emergency plans remain consistent with the Community Center's safety procedures.

8.11 Teacher Orientation and Professional Development

TCS shall provide appropriate orientation, training, and professional development opportunities for teachers and volunteers.

1. Teacher orientation shall include applicable TCS policies, classroom responsibilities, student supervision, and educational expectations.
2. TCS shall organize workshops or training opportunities related to Social, Emotional, and Ethical (SEE) Learning.
3. Additional training may include classroom management, student engagement, cultural education, child safety, and other relevant teaching practices.
4. Teachers shall be encouraged to participate in educational workshops and professional development activities that strengthen instructional quality.
5. TCS leadership shall coordinate training programs and maintain appropriate records of teacher participation.

8.12 Principal and Teacher Performance Evaluation

TCS shall maintain an appropriate performance evaluation process to promote accountability, educational quality, professional development, and continuous improvement.

8.12.1 Principal Evaluation

1. The TCS Principal shall be evaluated through an established TCS review process.
2. The evaluation shall include appropriate teacher feedback and TAC oversight.
3. The review shall consider educational leadership, program administration, teacher coordination, student development, communication, and compliance with applicable TAC policies.

8.12.2 Teacher Evaluation

1. Teachers shall be evaluated by the TCS Principal.
2. Evaluations shall consider teaching performance, student engagement, classroom management, professional conduct, attendance, and fulfillment of assigned responsibilities.
3. The Principal shall provide constructive feedback and identify opportunities for instructional improvement and professional development.

8.12.3 Confidentiality and Fairness

All evaluations shall be conducted fairly, respectfully, and consistently.

Evaluation records shall remain confidential and shall be shared only with authorized TCS and TAC personnel as necessary.

8.13 Historical Records and Documentation

TAC shall maintain available historical documents concerning the establishment, development, governance, and operation of TCS as part of its permanent organizational records.

Such records may include:

1. Original Board resolutions approving the establishment or operation of TCS.
2. TAC Board meeting minutes and relevant organizational correspondence.
3. Historical records confirming the commencement and development of TCS.
4. Records of TCS leadership, programs, and major educational activities.
5. Subsequent Board approvals, policy revisions, and other significant organizational decisions affecting TCS.

The Board shall verify newly discovered historical information before adding it to official records.

8.14 Continuity and Policy Compliance

1. TCS shall continue to operate as a community-based cultural education program under TAC unless otherwise determined by the TAC Board in accordance with the TAC Bylaws.
2. TCS leadership, volunteers, committees, and other authorized personnel shall comply with applicable TAC Bylaws, Operations Manual provisions, and approved organizational policies.
3. Any conflict between TCS procedures and the Bylaws is resolved under Section 13.2.
4. The TAC Board may review and update TCS policies as necessary to support effective educational programs, student safety, organizational accountability, and long-term cultural preservation.

9.0 TAC Committees

The Board appoints committee members, may create new committees when needed, and shall avoid conflicts of interest in its appointments. A committee may not act independently of TAC, but it may propose ideas or activities to the Board or at a General Body Meeting. A committee may raise funds for its activities in consultation with the Board, but the Board must approve all expenditures and activities in advance. All funds received in TAC accounts belong to TAC, except where TAC has agreed to receive donations on another's behalf. The Board may place one of its members on any committee.

9.1 Parents Committee

The Parents Committee (PC) supports the Tibetan Cultural School (TCS). It has four (4) members elected by the community for two-year terms. Terms are staggered so that two members are elected each year and two experienced members remain. Responsibilities include:

1. Help the school organize events beyond regular classes, such as field trips, dance performances, teacher and student appreciation events, and fundraisers.
2. Coordinate the parent rotation for preparing and serving snacks, supervising lunch and snack breaks, and cleaning the Chikhang (kitchen/classroom) during TCS sessions.
3. Liaise between TCS and parents.
4. Suggest ways for TCS and TAC to advance their educational goals, consistent with TAC policy.
5. Communicate the school's relevant activities and current issues to parents by email or social media.
6. Inform the Principal of any action plan the PC proposes to undertake.

9.2 Grant Committee

The Grant Committee helps TAC build support for its development and fundraising from the local Tibetan community, allies in other communities, and local businesses. Grant Committee members serve two-year terms. Responsibilities include:

1. Provide strategic guidance and organizational support to the TAC Board on outreach and fundraising.
2. Provide grants management support to the ongoing programs funded through foundation, corporate, and government grants.
3. Support the Board with prospect research, proposal writing, applications, donor outreach and cultivation, and soliciting corporate and private donations.
4. Help the TAC Board work toward establishing an endowment fund for TAC.

9.2.1 Accountability and Reporting

1. **Appointment.** The Board appoints the Grant Committee members and its Chair and names a Board member as liaison. Terms do not renew automatically; a member may serve another term only if the Board reappoints them.
2. **Board approval.** No grant application, funding agreement, or commitment may be submitted or signed in TAC's name without Board approval.
3. **Regular reports.** The Chair shall give the Board a written update during the first week after each fiscal quarter ends: October 1–7 (for July–September), January 1–7 (for October–December), April 1–7 (for January–March), and July 1–7 (for April–June). Each update lists grants researched, applied for, awarded, and declined; upcoming deadlines; and any reports owed to funders. The committee shall also report at the annual General Membership meeting.
4. **Funds.** All grant funds shall be deposited into TAC's accounts and handled under Section 6.12. The committee shall not hold or spend funds on its own.
5. **Records belong to TAC.** Applications, agreements, funder correspondence, and account logins are TAC records and shall be kept in TAC's shared storage, not in personal accounts, and handed over at the end of each term (Section 6.11).
6. **Inactivity.** If the committee or its Chair misses two quarterly reports in a row or is otherwise inactive, the Board may replace the Chair or any member and appoint someone else for the rest of the term.

9.3 Housing Committee

The Housing Committee's central responsibility is to secure a new, larger TAC community center to meet the needs of our growing community. To that end, it coordinates the property purchase and organizes fundraising for the acquisition, subject to Board approval (Bylaws Article 14). Committee members are drawn from the community. Repairs, maintenance, and the day-to-day care of the current facility remain the responsibility of the Board and the Property and Inventory Manager (Section 6.9); the Board warmly welcomes the committee members' experience and help with these matters whenever they are able to offer it. The committee dissolves once the new community center is purchased, and the Board may re-form it in the future if needed. Major building projects, purchases, leases, or obligations shall be submitted for Board and/or General Membership approval as required by the Bylaws (Article 14.4).

9.3.1 Building Maintenance, Equipment Use, and Rentals

The following requirements apply to the use, maintenance, and rental of TAC facilities, kitchen supplies, and community equipment:

1. After each use, users shall wash and return utensils and kitchen supplies, empty garbage bins, store food safely, and discard unattended or perishable snacks. These requirements apply to Tibetan Cultural School parent rotations, SFT Lhakar gatherings, TAC Center events, and other approved uses of the facility.
2. Equipment and rental items shall be requested through the Property and Inventory Manager (Section 6.9) on a first-come, first-served basis.
3. Borrowed or rented items shall be returned on time and in good condition. Any lost or damaged item must be replaced or reimbursed by the responsible individual or group.
4. TAC shall maintain records of building maintenance, required inspections, repairs, and inventory. Urgent structural, mechanical, safety, and code-compliance needs shall be prioritized by the Board.
5. Missing TAC property shall be reported promptly to the Property and Inventory Manager for follow-up and documentation.

Equipment Rental Charges

Rental Item	Charge
Table	\$5 each
Chair	\$1 each
Tea container	\$10 each
Standard-size steamer	\$20 each
Jumbo-size steamer	\$30 each
Pot or pan	\$10 each
Tent	\$50 each
Food warmer	\$100 per set

The Board may revise these charges as needs and replacement costs change.

9.3.2 TAC Facility Rental Agreement

Purpose. This agreement governs the temporary rental, occupancy, and use of the TAC Community Center by an approved renter. Classrooms are not included in the venue rental unless separately authorized in writing by TAC.

Rental Date	_____
Renter / Organization	_____
Event Date and Time	_____
TAC Community Center	34 Garden Center, Broomfield, CO 80020
TAC Rental Officer / Manager	_____

Agreement. This contract for the rental of the TAC Community Center is made between Tibetan Association of Colorado, Inc. (TAC) and the Renter identified above. The Renter desires to temporarily rent, occupy, and

use the TAC Community Center, and TAC agrees to such rental, occupation, and use subject to the payments, responsibilities, and conditions below.

Reservation and Payment Schedule. A signed Rental Agreement and a reservation payment equal to 50% of the total rental fee must be received to reserve the requested date(s) and time(s). The reservation payment includes the non-refundable reservation deposit described under Reservation Deposit below. The remainder of the rental fee, together with the \$500 refundable damage deposit referenced in this agreement, is due thirty (30) days before the event. Any additional costs arising from the event are due within three (3) days after the event. No event will be placed on the official event calendar until the Rental Agreement is signed by the person or organization requesting the space and by the TAC Rental Officer/Manager.

Rental Period. The rental period includes all load-in, event, clean-up, and load-out time. The Renter is responsible for cooperating with TAC representatives and remaining within the approved schedule.

Reservation Deposit. A \$300 non-refundable reservation deposit is required for all rentals, is included in the initial 50% reservation payment, and will be applied toward the total rental fee.

Access. TAC shall provide the Renter with approved keys, access control codes, or other access items necessary for the rental no later than the day of the event.

Rental Fee. The rental fee shall follow the TAC Facility Rental Agreement fee structure stated below. Any balance due, after application of the non-refundable deposit, shall be paid in accordance with the approved payment schedule.

Accepted Payment Methods. TAC accepts cash, check, and Zelle. Credit card payments may be accepted once TAC has set up card processing.

Removal of Property and Trash. The Renter shall remove all personal property, trash, decorations, and other items that were not present when the Renter took control of the facility.

Damage and Deposit Return. After the Renter has completed the obligations in this agreement, TAC may return any refundable damage deposit less amounts reasonably necessary to repair damage caused by the Renter or the Renter's associates, guests, invitees, contractors, or other persons connected with the event.

Garbage and Exterior Cleanup. All garbage must be picked up, bagged, and carried to the dumpster, including cigarette butts, paper cups and plates, and beverage bottles.

Decorations, Bathrooms, and Cleaning. All decorations must be removed, bathrooms must be cleaned, and all rented areas must be left free of trash. If the facility is not returned to its pre-event condition, the Renter will be charged an additional cleaning fee of \$100 per hour, with a minimum charge of one hour (\$100).

Return of Keys and Rental Items. All keys, remotes, and other items provided as part of the rental must be returned or handed over to the TAC Property and Inventory Manager or other authorized TAC representative.

Lights and Lock-Up. All interior and exterior lights must be turned off when leaving and locking the Community Center.

Liability for Guests and Patrons. TAC does not assume liability for damages or theft caused by the Renter's guests or patrons invited to the TAC Community Center for the reserved event.

Excessive Property Damage. TAC reserves the right to take appropriate legal action against the Renter for excessive property damage when repair or replacement costs substantially exceed the applicable security or damage deposit.

Facility Rental Fee Structure

Rental Charge	Amount / Terms
TAC Member Facility Rental	\$600 per day
Non-Member Facility Rental	\$1,000 per day
Non-Refundable Reservation Deposit	\$300 Applied toward the total rental fee
Refundable Damage Deposit	\$500
Cleaning Fee	\$100 per hour one-hour minimum (\$100)

Acknowledgment and Signatures

By signing below, the parties acknowledge that they have read, understood, and agree to comply with this Facility Rental Agreement and all applicable TAC facility policies.

Renter Name	_____
Renter Signature / Date	_____
TAC Rental Officer / Manager	_____
TAC Signature / Date	_____

9.4 Local Election Committee

1. The Local Election Committee shall be appointed in May for a term of five (5) years. The regular term shall begin on May 1 and end on April 30 five years later.
2. The Committee does not administer TAC Board elections, which are conducted by the sitting Board under Section 5.1.
3. The Committee shall conduct, administer, or support Sikyong and North American Chithue elections in accordance with applicable election rules and guidance.
4. TAC and the Local Election Committee shall remain impartial and neutral regarding campaigns for candidates in Central Tibetan Administration elections. TAC resources, official communications, and facilities shall not be used to endorse or oppose a candidate, except for neutral voter education or equal-access activities approved by the Board.

10.0 General Membership Meeting Administration

1. TAC shall hold its Annual General Body Meeting each year at the end of September. The meeting shall be scheduled and conducted in accordance with Article 18 of the TAC Bylaws. Additional General Body Meetings may be called by the Board or upon written request of at least 25 members (Bylaws Article 18.9).
2. The Secretary shall issue the meeting notice and agenda at least three weeks in advance (Section 6.3) and maintain the official attendance record.
3. Quorum shall be verified before binding business is conducted. A quorum for a General Body Meeting is at least 25% of registered members; voting thresholds are those stated in the Bylaws (Articles 18.11, 18.12, and 17.1).
4. The President shall preside; in the President's absence, the Vice President shall preside.

5. The Secretary shall record, circulate, and archive the meeting minutes in TAC's permanent records. Minutes are approved at the next General Body Meeting.

11.0 Conduct of Meetings; Format and Procedures

All TAC meetings, whether of the Board, committees, or the General Membership, shall be orderly, transparent, and respectful.

1. Meeting Agenda:
 - The President shall prepare the meeting agenda in consultation with the Secretary and circulate it to participants in advance.
 - The agenda shall include, at minimum: (1) Call to Order; (2) Attendance and Quorum Verification; (3) Approval of Previous Meeting Minutes; (4) Reports from Officers or Committees; (5) Old Business; (6) New Business; (7) Open Discussion or Announcements; (8) Adjournment.
2. Order and Decorum:
 - The Chair shall preside over all meetings and ensure respectful communication and equal opportunity for participation.
 - Members shall address comments through the Chair and refrain from personal remarks or disruptive behavior.
 - The Chair may call a member to order or, if necessary, defer a discussion item to maintain decorum.
3. Motions and Voting:
 - Any voting member may make a motion on matters under discussion.
 - All motions must receive a second before being opened for discussion.
 - After discussion, the Chair shall call for a vote by hand or, if requested, by secret ballot.
 - Unless otherwise stated in the Bylaws, decisions are made by a simple majority of members present and voting.
 - The Chair votes only in the case of a tie.
4. Quorum Verification:
 - A quorum (Section 5.7 for Board meetings; Section 10.0 for General Body Meetings) must be established before conducting official business.
 - If quorum is lost during a meeting, no further binding decisions shall be made.
5. Minutes and Recordkeeping:
 - The Secretary shall record meeting minutes, capturing motions, discussions, decisions, and attendance.
 - Draft minutes shall be distributed to participants within a reasonable period for review and formal approval at the next meeting.
 - Approved minutes shall be archived in TAC's permanent records.
6. Special and Emergency Meetings:
 - In urgent situations requiring immediate action, the President may call a special meeting with at least 24 hours' notice to all Board members.
 - Such meetings shall be limited to the stated agenda item(s).
 - Decisions made during emergency meetings must be ratified at the next regular Board meeting.

7. Virtual or Hybrid Meetings:

- Meetings may be held virtually or in hybrid format using secure communication platforms that allow real-time participation and voting.

12.0 Emergency Support to Affected Members

1. TAC may support members facing unexpected hardship, illness, or family emergency.
2. Requests for assistance must be submitted in writing to the President or Secretary and will be reviewed by the Board.
3. Emergency support may include financial assistance, fundraising coordination, or volunteer mobilization.
4. All support is subject to Board approval and availability of funds.
5. The Treasurer and Accountant shall record any disbursed funds, ensuring transparency and accountability (Bylaws Article 12.7).

13.0 TAC Bylaws and Governing Authority

13.1 Governing Relationship

The TAC Bylaws establish the Association's higher-level governance framework, including membership, Board structure, elections, officer responsibilities, finances, meetings, committees, and amendment authority. This Operations Manual provides the detailed procedures used to implement those bylaws.

13.2 Controlling Authority

If any provision of this Operations Manual conflicts with the TAC Bylaws, the Bylaws shall control. TAC's governing documents rank as follows: applicable law and the Articles of Incorporation, then the Bylaws, then this Operations Manual and Board policies (Bylaws Article 21.1). Amendments to this Operations Manual require approval by both the Board and the General Membership (Bylaws Article 17.3) and may not conflict with the Bylaws or the Articles of Incorporation. All TAC policies and procedures shall comply with applicable federal and Colorado law. If any provision is found to conflict with the law, that provision shall not apply, and the rest of this Manual remains in effect (Bylaws Article 21.5).

13.3 Records and Prior Versions

TAC shall maintain the current approved Bylaws, prior bylaws, amendments, meeting resolutions, Articles of Incorporation, and historical governance documents in its permanent records. The Secretary shall ensure that the current Bylaws and Operations Manual remain available for Board and membership reference.

13.4 Review Cycle

The Bylaws and Operations Manual should be reviewed together at least every five (5) years, or earlier when necessary. An outgoing TAC President may submit written recommendations for future changes, which shall be retained for future review.

13.5 Articles of Incorporation / Board Size

The 1997 Articles of Incorporation allow three (3) to seven (7) directors, while the current Bylaws provide for eleven (11). TAC shall confirm whether an amendment to the Articles has been filed with the Colorado Secretary of State and, if not, amend the Articles to permit up to eleven (11) directors. Until the Articles and Bylaws are consistent, the Articles control to the extent required by law.

The Secretary shall keep any filed amendment and related documents in TAC's permanent corporate records.

Appendix A: Travel and Per Diem Policy

TAC reimburses reasonable, Board-approved travel that serves its mission, programs, community representation, advocacy, conferences, and meetings. Board members, employees, committee members, interns, consultants, volunteers, and others authorized by the Board may be reimbursed under this policy.

1. Prior Approval and Purpose

All travel to be reimbursed must be approved in writing by the Board in advance. When practical, the approval should state the purpose, travelers, destination, dates, estimated cost, funding source or program budget, and any special reimbursement arrangement. The Board decides whether the travel serves a TAC purpose and whether the costs are reasonable and necessary. Expenses incurred without prior written approval are not guaranteed reimbursement.

2. Eligible Expenses

Eligible expenses may include airfare or other long-distance transportation; ground transportation for approved out-of-state travel; lodging for approved out-of-state or overnight travel; the daily allowance for travel outside Colorado (item 7); and local transportation when authorized under item 3.

3. Local Travel Within Colorado

Routine local travel within Colorado is generally not reimbursed. The Board may authorize reimbursement when frequent local travel is needed for an assigned TAC duty, when local transportation is included in an approved program, grant, or event budget, when the nature or distance of the assignment warrants it, or when the traveler has prior written approval. Approved use of a personal vehicle is reimbursed at \$0.50 per mile unless the Board sets a different rate.

4. Reducing Costs and Group Travel

Travelers should keep costs down by carpooling, coordinating with other TAC representatives, using host-provided, public, or shared transportation, and choosing cost-effective options, with consideration for environmental impact. When TAC arranges group transportation, a traveler who chooses to travel separately for personal convenience will not ordinarily be reimbursed unless the Board approved the arrangement in writing in advance.

5. Lodging

TAC and the traveler should first look for lodging with the host organization, friends, relatives, community members, or other appropriate local hosts. A traveler need not accept lodging they reasonably consider unsafe or unsuitable. Otherwise, TAC may arrange or reimburse a reasonable hotel of up to \$150 per night per person, excluding taxes and fees, unless the Board approves a higher amount in writing (for example, because of location, conference requirements, seasonal pricing, or safety). Whenever practical, TAC should book or approve lodging before travel.

6. Air Travel

Air travel shall be booked early at the lowest reasonable economy fare. Upgrades and premium, business-class, or first-class seating are not reimbursed unless the Board approves them for documented organizational need or exceptional circumstances. Reasonable baggage fees for TAC materials or ordinary travel may be reimbursed when approved.

7. Daily Allowance

For approved travel outside Colorado, a traveler may receive \$50 per day for meals, local ground transportation, and minor incidentals, unless the Board approves a different amount for a specific trip, program, grant, or event. Expenses already paid by TAC, provided by a host, or included in registration or

lodging may not be claimed again. Receipts are not required for the daily allowance unless a grant, funding source, or Board decision requires them. The Board may revise the daily amount.

8. Reimbursement Requests and Receipts

Travelers shall complete and sign the TAC Travel Reimbursement Form and submit it, with receipts, to the Treasurer or Accountant within 60 days after the trip, unless exceptional circumstances justify a later request. The form should include, as applicable, the traveler's name, purpose, destination, dates, approved program or activity, transportation, lodging, and mileage details, the daily allowance claimed, and any other information TAC requests. Receipts should be provided whenever reasonably available and are generally required for airfare, lodging, rental vehicles, registration fees, separately reimbursed taxis or rideshares, parking, tolls, and other significant expenses. The Treasurer or Accountant shall review the documentation before payment, and reimbursement remains subject to Board approval and available funds.

9. Personal Expenses

TAC does not reimburse personal expenses, including entertainment, alcoholic beverages, sightseeing, shopping, costs for accompanying family members or guests, upgrades for personal preference, traffic or parking violations, personal transportation, and extra costs caused mainly by personal scheduling. When official and personal travel are combined, TAC reimburses only the reasonable cost of the official TAC business.

10. Declining Reimbursement

A traveler may decline all or part of an eligible reimbursement by telling TAC in writing before the trip or within 60 days after it. Declining does not create any later obligation for TAC to pay.

11. Exceptions and Accountability

Exceptions to this policy require documented Board approval and may be considered for safety, accessibility, emergencies, limited transportation or lodging, grant or host requirements, unusual pricing, or other reasons the Board finds reasonable and in TAC's interest. All reimbursements must have a legitimate TAC purpose and adequate documentation and shall follow TAC's financial controls, budgets, and record-retention requirements. No one may approve their own reimbursement (Section 6.4.3).

12. Policy Review

The Board may review and amend this policy, including rates, approval procedures, and documentation requirements. Amendments shall be approved and documented under the Bylaws and this Manual.

Adoption and Certification

The revised TAC Operations Manual was adopted by the Board on October 11, 2026, subject to ratification by the General Membership under Bylaws Article 17.3, and takes effect on November 1, 2026. From that date, all Board members, committees, and authorized personnel shall comply with it, and it supersedes all previous versions.

Original Ratification Date: November 2, 2025
Revision Adopted: October 11, 2026
General Membership Ratification: September 27,2026
Effective Date: November 1, 2026

TIBETAN ASSOCIATION OF COLORADO (TAC)

Certification of President and Secretary

We, the undersigned President and Secretary of the Tibetan Association of Colorado (TAC), hereby certify that this TAC Operations Manual was reviewed and adopted by the Board at its meeting on October 11, 2026, in accordance with the TAC Bylaws, and that it remains subject to ratification by the General Membership under Bylaws Article 17.3. This Manual shall remain in effect unless amended or replaced in accordance with TAC's governing requirements.

Executed on October 11, 2026, in Broomfield, Colorado

Certification Date	10/11/2026
President	Tashi Chopon
Signature / Date	 10/14/2026
Secretary	Tenzin Dheden Lobsang
Signature / Date	 10/14/2026

**TIBETAN ASSOCIATION OF COLORADO INC.
BOARD OF DIRECTORS
BYLAWS & OPERATIONS MANUAL
APPROVAL AND SIGNATURE SHEET**

Board of Directors Approval and Adoption

We, the undersigned members of the Board of Directors of the Tibetan Association of Colorado (TAC), hereby confirm that we have reviewed the updated TAC Bylaws and TAC Operations Manual. By signing below, we formally approve and adopt these documents as the governing Bylaws and operating policies of TAC, effective as of the Board Approval Date stated below. Each signature constitutes the Board member's acknowledgment and consent to this approval and adoption.

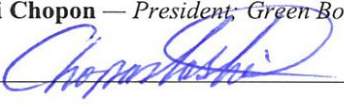
Board Action and Approval Dates

Original Ratification Date: **November 2, 2025** General Membership Ratification Date: **September 27, 2026**

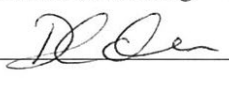
Formal Board Approval and Adoption Date: **October 11, 2026** Effective Date: **November 1, 2026**

Board of Directors Approval and Signatures

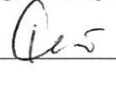
1. **Tashi Chopon** — *President / Green Book / Religious Coordinator*

Signature:  Date: 10/11/2026

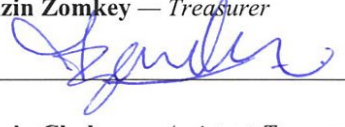
2. **Tenzin Dheden Lobsang** — *Vice President / Secretary*

Signature:  Date: 10/11/2026

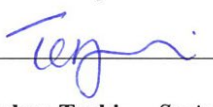
3. **Tenzing Tsering (Gayche)** *Accounting*

Signature:  Date: 10/11/26

4. **Tenzin Zomkey** — *Treasurer*

Signature:  Date: 10/11/26

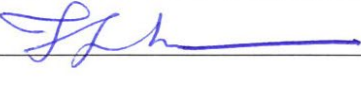
5. **Tenzin Chokey** — *Assistant Treasurer / Membership Coordinator*

Signature:  Date: 10/11/26

6. **Nangchen Tashi** — *Social Media / Website / IT*

Signature:  Date: 10/11/26

7. **Chime Tendha** — *Facility Management & Inventory*

Signature:  Date: 10/11/2026

8. **Tenzin Doten** — *Facility Management & Inventory*

Signature:  (Karma Tsering) Date: 10/11/2026

9. **D Passang** — *Facility Management & Inventory*

Signature:  Date: 10/11/26

10. **Kunchok Dolma** — *Facility Management & Inventory*

Signature: _____

Date: _____

11. **Tenzin Khando Drongpa** — *Culture Coordinator*

Signature: _____

Date: _____

12. **Tenzin Wangmo Khepa** — *Culture & Youth Coordinator / Social Media*

Signature: _____

Date: _____

13. **Tsering Lhamo** — *Sports / Sound System*

Signature: _____

Date: _____

14. **Tenzin Damdul** — *Sports Coordinator*

Signature: _____

Date: _____