



GENERAL OPERATIONS MANUAL

This manual is designed to be a resource and reference for our Parma Lapidary Club. While we have many suggestions on how to do things; you have the options to take and make it your own. It is also important to recognize that Ohio has its own unique way of recognizing and regulating nonprofit organizations. Thus, we must adhere to any and all laws and rules set forth in law by the state of Ohio and our Federal Government.

Remember the absolute best resources in our Club are its members.

BOARD MEMBER RESPONSIBILITIES

The Club's Board of Directors is ultimately responsible for directing the club's purpose, vision, and guiding principles set forth in the mission statement. It is also responsible for securing community support and directing long term directives.

Board Members are volunteers who believe in the work and purpose of the Club and are willing to invest their time and energy to help it succeed. As a board member the volunteer is expected to be informed, make decisions for the good of the Club, and stand by those decisions made even when the individual voted against the motion.

The Board as a whole is responsible for directing, influencing, and monitoring the business of the Club. The authority of the Board belongs to the Group and does not belong to any one individual member.

Board Members are Ambassadors for our Club. They are expected to speak positively about our Club. This is particularly true when the Board makes a decision in which some members dissented.

Often the desire to serve the Board reflects a desire to gain personal benefits. This is a problem in that the Board must act to benefit the Club as a Whole not an individual. A Board Member should disclose any self-interest that may incur from an action under consideration, withdraw from the discussion and the vote.

In some cases the Board may determine that too many of its members have a self-interest in the question under discussion. If this happens the matter should be returned to the membership for their action.



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Parma Lapidary Club is a 501(c)(3) Corporation

This is an entity that is organized and operated exclusively for the purpose set forth in section 501(c)(3) of the IRS code. These organizations may not participate in campaign activities for or against a political candidates, may not attempt to influence legislation, and none of their earnings can accrue to a private shareholder or individual. Meeting these standards allows the organization to obtain federal tax- exempt status and to receive tax-deductible donations.

Board of Directors Responsibilities

The Board of Directors is the governing body for the 501(c)(3) corporation and has 4 general responsibilities:

- 1. Setting Organizational policy**
 - a. Creating or updating the mission and vision statement
 - b. Determining the organizations programs and services
 - c. Approving strategic plans and procedures
- 2. Monitoring the corporations operations**
 - a. Approving the annual budget
 - b. Approving major contracts and grants
 - c. Soliciting and reviewing program evaluations
 - d. Troubleshooting as necessary
- 3. Serving as public figures for the corporation**
 - a. Fundraising, by directly donating to the non-profit and/or soliciting for donations from others
 - b. Advocating for the organization
 - c. Representing the organization in a positive light/protecting the organizations' reputation
- 4. Fulfilling other Board duties**
 - a. Document policies and decisions to create an organizational memory
 - b. Researching and discussing issues before decisions are made
 - c. Preparing for and attending Board meetings
 - d. Replacing and orienting Board members when a vacancy arises
 - e. Working within the organization in a supportive manner even when out/voted on a proposition/issue
- 5. Legal Responsibilities**
 - a. The Board of Directors of a 501(c)(3) corporation has several legal responsibilities called Duties
 - b. These are governed by the state and must be adhered to:
 - i. Duty of Care**
 1. Exercise responsibilities in good faith and with diligence, attention, care and skills thus carrying out the purpose and mission of the nonprofit
 2. Comply with federal and state laws
 3. Complete required filings
 4. Comply with the organization's governing documents (articles of incorporation, bylaws and standing rules). This section includes both decision making and oversight



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responsibilities and is fulfilled by such things as attending Board meetings regularly, entering discussions, reading minutes, learning about the organization's programs, maintaining a careful oversight of finances, and code of conduct.

ii. **Duty of Loyalty**

A nonprofit director must meet the duty of loyalty by placing the organization before his or her private interests and avoiding the use of organizational opportunities for personal gain.

iii. **Duty of Obedience**

A nonprofit director must meet the duty of obedience by acting in accordance with the organizations mission statement.

iv. **Duty of Recusal**

A nonprofit director must stand aside when there is a conflict of interest.

v. **Board Conflicts (Healthy)**

Conflict is healthy if dealt with directly, but can become destructive if allowed to fester. Conflict can be helpful to an organization when it leads to a better understanding of the perspectives of others. Conflict is beneficial when it leads to the development of solutions to problems that involve input from everyone.

Conflict that leads to consensus is key to the organization's sustainability and growth.

Conflict can help Boards clarify important issue and strategies

vi. **Board Conflicts (Unhealthy)**

Conflicts can become destructive when they become a personal attack on another individual or individuals. Conflicts become destructive when they undermine Board and members morale and lead to greater differences rather than fostering improved team building.

Common Sources of Conflict :

Poor Communication

Lack of Clarity as to the role and responsibilities of the Board

Lack of clear cut standards of behavior for Board members



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Strategies for Conflict Resolution

- a) Clarification of roles and responsibilities of the Board. This can be accomplished through a thorough orientation and job descriptions.
- b) Selection of an effective Board chair that will be attuned to conflict and address it directly and objectively.
- c) Address conflict head on when it occurs – remind members that disagreements and open dialogue is necessary and healthy when done with respect and honesty
- d) Foster sound interpersonal communication
- e) View conflict as a “win-win” opportunity for growth
- f) Establish standards of behavior for the Board (i.e. Ethics Policy)

Ethics Test and Decision Making

Is my decision a truthful one?

Is my decision fair to everyone affected?

Will it benefit and strengthen the organization?

Is my decision beneficial to all parties who have a vested interest in the outcome?

Would I feel comfortable with public knowledge of my decision and actions?



BASIC RESPONSIBILITIES

The Board has specific responsibilities, including the following:

- Ensure the mission reflects the current and future purpose of the organization**
- Ensure effective organizational planning**
- Provide proper financial oversight**
- Review and approve financial policies and procedures, including internal controls.**
- Review and approve an annual operating budget**
- Provide for an audit**
- Review and accept the completed audit**
- Determine insurance needs and obtain coverage**
- Ensure adequate resources (including fund raising activities)**
- Ensure legal and ethical integrity and maintain accountability.**
- Maintain compliance with State and Federal regulation**
- Ensure that operations fit the bylaws and that the By-Laws reflect the way the organization wants to operate.**
- Recruit and orient new board members and assess board performance.**
- Enhance the organization's public standing**
- Determine, monitor and strengthen the organization's programs and services.**
- Support volunteers working on behalf of the organization.**

A formal review of organizational documents should occur at least every three years.

CLUB BY-LAWS

The By-Laws of the Parma Lapidary Club are a contract between the membership and the Board of Directors as to how the Club should be managed. It is important that each board member is familiar with the By-Laws and follows them. If the By-Laws no longer seem applicable, then the board should recommend amendments to the membership so that the covenant can be maintained.

The By-Laws should be kept current with present State and Federal Laws governing 501(c) (3) organizations.



THE TRUSTEE'S JOB

The trustee shall work with the board of directors on long range planning for the Club. The affairs of the club shall be supervised by the five trustees. Trustees shall make recommendations to the President and Board of Directors.

The trustee stays in office for five years. The trustees shall elect their own chairperson. One trustee shall be selected at each annual meeting to serve a five year term. They may be re-elected to serve one additional five year term. A vacancy among them shall be filled for the remainder of the term by a special vote at the next general meeting after the vacancy occurs. A trustee can be removed from office at a meeting called for that purpose by an affirmative vote of two-thirds of the active members present.

Trustees are a member of the board of directors and should attend the meetings. A yearly review of finances must be conducted by at least three trustees and they shall ensure a yearly audit, preferably by an outside auditor is completed.

Trustees shall review the by-laws at least once every three years recommending any changes or updates deemed necessary, They are to assume other duties as assigned by the President, the Board of Directors or the membership.

Trustees must have at least one meeting each year, however three or four are recommended.

THE PRESIDENT'S JOB

Our Parma Lapidary Club relies on volunteers to accomplish its work. The President is the leader of the organization. As the leader of the board of directors, the president leads in activities to ensure the future of the Parma Lapidary Club. As chief executive officer, the President manages the business of the organization, signs official documents on behalf of the club, and sees that orders and resolutions of the board and membership are carried out. The President plays a key role in leading the board as it performs its duty of planning for the future of the organization. In dealing with the public, the President is the face of the Parma Lapidary Club and acts as official spokesperson.

In the Parma Lapidary Club, the president appoints committees to facilitate the work of the organization and may appoint an auditor to review the fiscal records from the preceding year. The president may ask the Board of Directors or the Trustees for their approval. The President should be familiar with the Club By-laws and ensure that the proper group handles these appointments as well as other business of the Club.

As part of the responsibility to see that orders and resolutions of the board and membership are carried out, the President is responsible to ensure that the By-Laws are followed. If the Club's activities do not adhere to the By-Laws, it is time to review and possibly amend the By-Laws.



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During meetings of the Parma Lapidary Club, the President convenes and conducts the meetings in accordance with the By-Laws and official rules of order adopted by the Club. The president shall hand out the agenda to the membership before each meeting, preferably published by e-mail or in the Rock Box prior to the day of the meeting. If not available the president shall use the standard agenda outlined here. This ensures that everything is covered in a systematic way. If the agenda is not published the president may want to have a copy available for use at each meeting.

Rules of Order are a system for ensuring that all sides of an issue are heard and considered before each action is taken. The Club's By-Laws indicate that Roberts Rules of Order is our reference for parliamentary procedure if the By-laws do not designate the actions, or there is a question about a procedure.

The President shall also accept nominations from the club's membership for the annual naming of the club's "Rock Hound of the Year Award". All nominations should be considered so the President understands and is able evaluate and compare all suggestions. The President shall also insure that the proper paperwork is completed and forwarded to the Midwest Federation in a timely fashion so the award can be presented during the Christmas dinner..

PARLIAMENTARY PROCEDURE ---- EXAMPLES

Are you a new club President or considering becoming one? Are you worried about how to run a meeting, or handle a motion? Does the mention of Robert's Rules give you qualms? Don't worry—you are not alone. There is help to be had.

First, every meeting needs an agenda. (*A suggested one is in this manual.*) They do work; just remember to use the agenda at every meeting.

A motion is a way of getting a group to agree to do something. That means that what they are to agree on must be stated explicitly. As an example, you may want the club to memorialize John and Mary, long time members of your club, who died over the summer.

A club member, during the new business part of your meeting, will say, "*I move that the club contribute \$50 to the AFMS Scholarship Fund in memory of John and Mary.*"

Another member says, "That's a good idea. I second the motion." Notice the motion is not just to do something. It states what is to be done.

The President then restates the motion; "The motion is to give \$50 to the AFMS Scholarship Fund. Is there any discussion?"

Someone may ask the Treasurer if there is enough money to do this. The Treasurer states that funds are available. Someone else asks whether a different organization might be more appropriate. Others reasons are that John taught faceting for several years and Mary is a retired teacher interested in science education so the fund seem appropriate. Finally, the discussion winds down



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or becomes repetitive. *At this time, the President repeats the motion and says, "All in favor say aye," followed with "all opposed say nay."* The President then reports that the motion carried or failed.

If a motion is long (more than 10 words is a good rule of thumb) it should be written down before it is made, so that the motion says exactly what the mover wants. It can then be correctly entered into the minutes (*all motions must be recorded in the minutes with an indication as to whether it passed or failed*) so there is no question later as to what was decided.

Sometimes a participant may question if there are enough members to make a decision. It is time to check the bylaws for what constitutes a quorum for your particular group. A quorum is how many (*either a specific minimum number or a percent of current club membership*) it takes to conduct business at a meeting. *Both the President and the Secretary should have copies of the bylaws at each meeting, to help with questions.*

Another idea that comes up is "calling the question," which means, "let's stop talking and take a vote." This is a motion to stop discussion. It does not actually stop the discussion, but it does force the group to decide if the discussion should be stopped. The President now says, "The question has been called," and proceeds with a vote. An 'aye' vote stops the debate and requires a subsequent vote on the main motion with no further discussion. A 'nay' vote will continue the debate. Once the vote on calling the question is completed, the chosen action is implemented.

Based on the article "Tips for the New President," by Anne Cook, MWF Parliamentarian and published on page 9 of the December 2007 issue of MWF News.



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AGENDA TEMPLATE for STANDARD GENERAL MEETING

GENERAL MEETING AGENDA

Date: _____

Membership attendance Report Members _____
 Juniors _____
 Visitors _____
 _____ Quorum present

CALL MEETING TO ORDER.....time _____

Secretary's Report

Minutes of last meeting as printed
 Any Corrections
 May be approved as printed or if necessary may be read and approved

Treasurer's Report

May be read or printed (hand out at meeting) do not print on line as minutes
 Ask for Questions
 Motion to file for audit _____ 1st _____ 2nd

Reports from Standing Committees

Membership any other reports ...
 Finance.....
 Trustees Report.....
 Show Report.....
 Web Master / Field Trips
 Editor of Rock Box
 Projects
 Safety.....
 Shop Coordinator

OLD BUSINESS

Do we have any reports from special committees? Such as; Librarian; Historian,
 Equipment Exchange, Sunshine; Speakers Bureau and Outreach Programs
 Topics under continued discussion by Board
 Other

New Business

New Topics from the Board
 New topics from the Members



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Motion to adjourn _____ 1st _____ 2nd

Meeting adjourned _____ time

The President shall introduce the Presenter and the program topic to follow the general meeting

Thank you to the Presenter

Thank you to our Hostess



VICE PRESIDENT'S JOB

The official job of the Vice President is to be prepared to step in for the President. It is also the duty of the Vice President to Plan the Monthly Programs presented before each meeting. This a good position for someone interested in becoming President. The vice president will maintain an inventory of club assets. This includes but is not limited to rocks, gems, equipment, books, magazines, etc. The vice president will send a letter acknowledging any donations to the Parma Lapidary club which includes the estimated value of donated items for tax purposes in a timely manner.

SECRETARY'S JOB

Traditionally the Secretary is the keeper of the Club records. In addition to meeting minutes, the Secretary also maintains the official copies of the current and past By-Laws; the secretary is responsible for summarizing and maintaining the official records of the Parma Lapidary Club meetings. Typically the minutes begin with the date, time and location of the meeting along with list of those in attendance. In the simplest version of our minutes each action must be recorded including whether or not the motion was adopted. Parma Lapidary Club wants the motion to include who made the motion and who seconded it. Actual vote counts are necessary only if asked by the President to be recorded. The Secretary is to attach a financial report to his/her minutes, and record who makes a motion to file for audit and who seconded the motion.

More detailed minutes summarize the key points made in announcements and discussions. It is usually not necessary to say who said what. The important thing is that the various positions on the issue are spelled out. The Club may decide how much detail they want in the minutes and whether or not each motion is adopted.

The Parma Lapidary Club, whose actions are recorded in the minutes, have the opportunity to review the official records for accuracy at the next meeting either, by being published via internet, Newsletter or by being read at that meeting. At the meeting after the minutes are either read or published the presiding officer usually the President calls for any corrections to the minutes. Then calls that they be accepted or accepted as corrected.



RETAIN THESE RECORDS INDEFINITELY

- Articles of incorporation, Charter or similar documents filed with the state
- Original By-Laws and subsequent changes, including most recent By-Laws
- Minutes of Board of Directors Meetings
- Minutes of Rock-a-Rama Meetings
- List of Officers by year and membership Rosters (optional but nice to have)
- The original insurance policy and all endorsements issued by the insurance company
- Certificates of Insurance for each fiscal year that the club provides to the club's shop and show landlords

RETAIN THESE RECORDS FOR 3 TO 5 YEARS

- Official Correspondences
- Any fiscal records not retained by the Treasurer

TREASURER'S JOB

As Treasurer of the Parma Lapidary Club, you hold a position of high trust. It is important that your work is well documented and clearly understood by anyone who reviews your records. This idea of clarity is referred to as transparency.

It is the Treasurer's job to make sure that all club funds pass through the Club's checking account. This ensures that an external source (the Bank) also has clear documentation of both the receipt and the expense.

The Treasurer is expected to maintain a general ledger that documents all monies as they come into and go out of the Parma Lapidary Club. A simple ledger will include the date of the transaction, the source (paid by) or the payee (paid to), purpose of payment, the amount and the accumulative balance. Our ledger should run from January to December which is our fiscal year.

At the end of each month the Treasurer prepares a financial statement that summarizes the general ledger. The financial statement indicates the period covered the starting balance, total income, total expenses, and the ending balance. Parma Lapidary Club wants to know the income from memberships, shop fees, and other sources of income; and expenditures such as newsletters, show expenses, maintenance, and other sources of expenditures. If the Club should for any reason maintain funds in more than one account, they should also be reported on a financial statement as a separate line item.



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Every expense should have documentation showing who is getting the payment and why. Typically, the documentation is a bill submitted by the person to be paid, with details about the service or goods provided. The committee chair responsible for generating the expenditure should make sure it is approved by the board. Which means must be in the budget or brought before the membership by the Board.

In an ideal world, the person writing the checks is not the person receiving the funds or reconciling the bank statements. Since our Club relies on one person to handle all of these transactions, the Treasurer must take every possible precaution to avoid issuing checks to him or herself without Board authorization and proper receipts.

PETTY CASH

The Parma Lapidary Club maintains a Debit Card held by the President to cover items of immediate unplanned repair needs. All funds must be documented and handled like any other expenditure. It is the Treasurer's responsibility to keep this account up to date and ready to be used. Likewise the President should use this card sparingly.

Additionally a petty cash box has been placed in the locked cabinet in the shop area for the shop tenders to make change to members when making purchases from the club. A paper trail must be maintained of the transactions. The treasurer shall maintain the amount of \$50.00 in various dominations as well as coins.

THE AUDIT

At the end of the Fiscal year, the treasurer will summarize the fiscal transactions during the year and prepare a balance sheet that shows the changes in fund balances since the end of the previous fiscal year. This document, along with the general ledger, the monthly financial statements, the bills, and bank statements, are organized in date sequence and submitted to the Auditor. It is also a good idea to have these available on a monthly basis to keep the books in an orderly fashion.

Three of the Trustees shall audit the books on a monthly basis. However, the yearly Audit will be sent to a Certified Accountant. The Auditor's primary role is to ascertain the records are accurate and honestly reflect the activities of the Club. The Auditor submits his/her report to the Board and then returns the materials with a copy of the report to the Treasurer for safe keeping with Parma Lapidary fiscal records. Once the Audit is completed the Accountant should complete the Federal forms online. **This must be done annually.** The State may have additional registration requirements, which may or may not require fiscal data.



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SAFEGUARDING THE FUNDS

Operating funds for Parma Lapidary will be kept in a checking account.

Parma Lapidary Club may maintain funds that are not needed for current expenditures in a separate investment account. Generally, the investment instrument should provide a return on investment with minimum risk to the principle.

Each Club account should have more than one signatory. The president and treasurer who are signatories on the account are liable to the government for misconduct in regards to organizational funds. The Club is encouraged to purchase a bond to insure against misconduct in handling of funds.

Because in the Parma Lapidary Club we have only one person handling our funds separation of duties is not possible. It becomes more important to change Treasurers often and secure an independent person to complete the Audit.

BUDGETING

The Parma Lapidary Club's budget helps forecast our financial needs and provides a framework for the treasurer to pay bills in a timely manner. The budget is developed by the Treasurer with assistance from the finance committee. Our budget is based on the expressed needs of each officer, committee chair, and shop coordinator, (who brings in the requests of instructors and shop stewards). The proposed budget is presented to the board for review and approval; after approval by the board it shall be presented to the membership for their review and approval.

Should any unforeseen events occur that should require additional funds be expended, a revised proposed budget shall be drafted and go through the review and approval process.

IRS STATUS

Parma Lapidary Club is recognized by the IRS as a non-profit 501(c)(3) organization.

An important concept is that the accumulated surplus may not be "inured" (compensation of benefits) or distributed "for the benefit" of individual members. Funds must be used for the stated purpose.

The Parma Lapidary Club can, if it wishes, join the ALAA and encourage our members to make their views known to lawmakers. ***However, there are regulations governing political activities and we cannot and will not as a Club play in or with Politics. Newsletter Editors should especially be attuned to these rules.***

Parma Lapidary Club identifies the Treasurer as the person to stay abreast of current laws governing nonprofit organizations in Ohio and by the Federal Government (IRS). This is especially true for the Federal Rules since there have been several efforts in recent years to refine the IRS oversight of nonprofit organizations. Many of the rules are accounting or tax related so a good Attorney or Accountant should be consulted from time to time.



Shop Tenders

The Shop Tenders are the keeper of the door keys, The Shop Tenders are responsible for opening and closing the Club, keeping the records for his/her time period which includes collecting the shop fees, sales moneys and recording it on the cash envelope. All bill changing shall be made from the petty cash box provided. No reimbursements shall be made from the petty cash box or from the shop envelopment as the auditors will consider this to be an act of pilfering of funds. Additional duties include: opening and closing the three front cabinets and making sure that members clean their machines after each use during their time period. The Shop Tenders shall enforce the Code of Conduct and the Shop Rules and Regulations. The Shop Tenders shall use the Shop Log to maintain the written record of any equipment break downs, safety issues and fill out the Purchase Request forms for the replenishment or replacement of worn-out consumables. Shop Tenders shall keep the shop clean and safe.

At the conclusion of the day the Tenders must make sure all machines, kilns, heat pots, pickling pots, work lamps, shop lights, and the saw room exhaust have been turned off. All doors between the shop area and the warehouse shall be closed and locked. The vestibule door shall be locked by the last member to leave.

The outside door shall be locked and the security gate closed **ONLY** after determining that the warehouse employees have left the parking lock.

Use caution to turn off **only** the three gold colored breakers, as the balance of the breakers control other areas of the facility!



STANDING COMMITTEES

Field Trip Chairperson

The Field Trip Chairman keeps the Club informed about the up coming field trips. He/she is in charge of making sure all participants receive all maps, contact information, a list of tools and/ or special requirements for the trip.

Finance Committee

The Finance Committee will work with the Treasure to create the annual budget for the club. Both the current and future financial stability is the primary purpose of the Committee.

Any Club member can suggest a fundraiser project to the Finance Committee. After the Finance Committee reviews and agrees to a project, it shall be conveyed to the Board of Directors for approval.

If approved, the Board will bring the project to the monthly meeting for member approval, which must meet the majority vote of the members.

Membership Chairperson

The Membership Chair is in charge of increasing membership, any membership drives, and taking attendance at the monthly meetings. Chair keeps membership information up to date.

Projects/Publicity Chairperson

The Projects Chairman coordinates any improvement project around the Club. He/she arranges the Rocky River Demo mid-winter show.

Rock Box Editor

Rock Box Editor publishes our Club newsletter. Keeping the Club updated and informed about upcoming events through the newsletter.

Safety Director

The Safety Director is in charge of assessing the potential risks of harm and finding ways to eliminate or lessen any harm to any member. He/she keeps the MSDS manual updated.



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Keeps fire extinguishers up to date through inspections.
Keeps current escape route map up to date. Keeps the membership updated as to any hazardous materials, including rocks. Finds ways to improve our environment.

Shop Coordinator

Coordinator schedules the use of the workshop making sure that the Shop Tenders are well informed and will meet at least once a quarter with all tenders to review the shop procedures and address any questions or issues encountered fulfilling their duties.

The Shop Coordinator shall stay on top of all of the shop consumables ensuring that we do not run out of anything in the shop.

The Shop Coordinator shall fill out the Purchase Request forms and submit to the club President for ordering in a timely fashion. As part of the responsibilities of Coordinator shall include the monitoring of the Shop Log.

Coordinator shall address any problems that are beyond the scope of the Shop Tenders

Coordinator shall settle disputes between members.

Rock-a-Rama Project Coordinator

The Rock-a- Rama Coordinator is responsible for directing the subcommittee chairs in planning and implementing the annual fundraiser, Rock-a-Rama.

Special Committees

Historian

Preserves Parma Lapidary Club history and keeps scrapbook of the current year's club activities.



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Librarian

The librarian keeps the library up to date and logs in new books to the new list that is color coded.

Equipment Exchange

The equipment exchange is in charge of all used equipment for sale. Equipment Exchange will determine if equipment should be replaced.

Outreach Program Coordinator

Outreach Program Coordinator designs programs to educate the community about Lapidary Arts, Geology, Mineralogy, Paleontology, and other related earth sciences.

Sunshine

The Sunshine committee chairperson sends members cards to express our concern and care in the case of illness or loss of a loved one and informs other members of the need for support and concern.

Web Master

The Web Master controls the “parmalapidary.com” website and keeps it updated to promote membership and the activities of the club.

The Web Master sends relevant e-mails to the proper people/web sites requiring an update of Club information