

All Souls Unitarian Church
Congregational Meeting
(in-person and via Zoom)
Dec 10, 2023

Lei Rumley, worship assistant, provided meeting instructions regarding voting.

The meeting was called to order by Board president Eileen Kenney at 11:04 am. Secretary Deanna Tirrell certified that a quorum was present for the church to conduct business. Randy Lewis gave the invocation.

The minutes of the May 2023 Congregational Meeting were approved unanimously by the congregation.

The President's report saluted the church's continuing rebound from the pandemic, citing the growth in new members that includes many young families, the installation of a pet memorial area in the Garden, and the wealth of skills and knowledge that have come to us with new and full staffing. She also spoke of our path to the future, which will include renovations to our physical space through a capital campaign, a likely search for an additional minister, and the development of a strategic plan for the church. A reminder was made that everything the church can do is dependent on the support of the members and the pledges they make to the church.

2nd Vice President, Dan Piazzola, announced that the 2022 Budget had been reviewed and closed. This is typically done at the May Congregational Meeting; however, due to a staff change last spring, we did not have the 2022 financials to present. At the end of 2022:

- the church had annual operating income of: \$1,990,937
 - this was \$102,500 less than we had budgeted
- with expenses amounting to: \$1,986,596
 - this was \$106,900 under what we had budgeted
- resulting in a surplus of approximately: \$4,000
 - which was used to give staff some much deserved (and long awaited) bonuses

Dan then presented the 2024 budget to the congregation for approval, after reviewing the process of how the budget is determined. Highlights of the 2024 budget were noted:

- Pledges and General Contributions are increased by \$50,000 due to new members joining the church.
- All of the staff will receive approximately 3% salary increase in this proposal.
- There is money set aside in the budget for some merit-based increases as appropriate that will be determined by our Senior Minister and Executive Staff.
- Utilities, medical insurance, and liability insurance expenses have been increased due to inflation.
- This budget anticipates an Employee Retention Credit from the federal government of \$150,000 due to our staff retention during the pandemic. This is the last of these type credits we will receive.

Even though we have budgeted for increases in expenses over last year, overall we have only increased our total Revenue and Expenses by \$8000 from the 2023 budget. This is mostly due to our new staff structure and some small cost cutting throughout the budget.

Questions from the floor were answered by Senior Minister Marlin Lavanhar:

-What is Misc Income?

Unexpected large gifts, reserve and pre-paid accounts from the previous year, endowment payouts

-Why wasn't the budget made available before the meeting?

It was posted on the bulletin board in the main hallway and linked on the website 10 days in advance, as required by our bylaws.

The 2024 Budget was approved by the congregation. Dan reiterated the need for pledges to fulfill this budget, and announced that the Giving Tuesday campaign of the previous week had raised the funds needed to replace the sanctuary carpet.

Assistant Secretary/Treasurer, Phil Haney, presented to the congregation the rationale and text for updating the Articles of Incorporation for All Souls Unitarian Church.

At a duly called meeting held Thursday, October 26, 2023, the Board of Trustees adopted a resolution setting forth a proposed certificate of amendment to the church's articles of incorporation, adding language required by the IRS for the church to be approved as an Internal Revenue Code Section 501(c)(3) tax exempt church, and declaring the resolution's advisability to the membership.

(See Appendix A)

The proposal was passed by the congregation.

There being no further questions, a motion was made and seconded to adjourn at approximately 11:26am.

Respectfully submitted,

Deanna Tirrell, secretary
All Souls Board of Trustees

APPENDIX A

AMENDED CERTIFICATE OF INCORPORATION OF ALL SOULS UNITARIAN CHURCH

TO THE SECRETARY OF STATE OF THE STATE OF OKLAHOMA:

The undersigned Oklahoma nonprofit corporation, for the purpose of adopting an amended certificate of incorporation, as provided by §18-1077 of the Oklahoma General Corporation Act (“Act”), hereby certifies as follows:

1. The certificate of incorporation of the corporation was originally filed with the Oklahoma Secretary of State on November 21, 1929 and amended May 23, 1939.
2. The amendments to the certificate of incorporation effected by this certificate amend provisions relating to the regulation of the internal affairs of the corporation.
3. Such amended certificate of incorporation was duly adopted in accordance with the provisions of the Act after being proposed by the governing body of the corporation and was approved by the members of the corporation in the manner and by the vote prescribed in the Act and amends the certificate of incorporation.

Paragraph 2 of the certificate of incorporation of the corporation is hereby amended to read as follows:

2. The corporation is organized and operated exclusively for religious, charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (“Code”), or the corresponding provision of any future United States internal revenue law.

The corporation shall have, but not be limited to, all the powers conferred upon nonprofit corporations as set forth in the Act, as amended from time to time, which are hereby incorporated herein by this reference. However, notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or (2) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

No part of the net earnings of the corporation shall inure to the benefit of or be distributable to its members, trustees, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered to it and to make payments and distributions in furtherance of the purposes set forth above. No substantial part of the activities of the corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of, or in opposition to, any candidate for public office.

Upon the dissolution of the corporation, the board of trustees shall, after paying or making provision for the payment of all liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for religious, charitable or educational purposes as shall at such time qualify as an exempt organization or organizations under Section 501(c)(3) of the Code, as the board of trustees shall determine. Any such assets not so disposed of shall be disposed of by an Oklahoma court with proper jurisdiction, exclusively for such purposes or to such organization or organizations as said court shall determine, which are organized and operated exclusively for such purposes.

Paragraph 5 of the certificate of incorporation of the corporation is hereby amended to read as follows:

5. The business and affairs of the corporation shall be administered, managed and controlled by or under the authority of the corporation's board of trustees. The number of trustees of the corporation shall be as provided for in the bylaws.

* * * * *

IN WITNESS WHEREOF, this amended certificate of incorporation has been executed by the undersigned officers of All Souls Unitarian Church this 10th day of December, 2023.

Eileen Kenney, President

Deanna Tirrell, Secretary