

December 18, 2025

UUSS Treasurer's Report for the month of November 2025

As of November 30, UUSS has an annual net gain of \$87,854, a surplus over the budget of \$36,418, or 71%.

A. FISCAL YEAR YEAR-TO-DATE NET INCOME

Our year-to-date revenue as of November 30 was \$464,140, \$34,159 (8%) over budget. Expenses were \$376,286, \$2,259 (1%) less than budgeted.

All income and expenses are aligned with or were better than the budgeted amounts. No anomalies noted.

- Net revenue for the auction was \$46,737, well above the budgeted \$37,000. Revenue exceeded the budget by \$6,279 (15%), and auction expenses were \$3,459 less than budgeted.
- The figures above **do not** include the Memorial Wall donations, which were \$31,048 as of December 11.
- The December financial statements may contain some additional auction expenses.

B. November Highlights

November revenue was 8% over the budget, while expenses were 24% under budget, primarily due to the property taxes being paid early. This resulted in a month-end net gain of \$44,067, 121% more than the \$19,944 budgeted. No anomalies noted.

C. Reserves

As shown below, the operating fund balance as of November 30 was \$312,031. Using the revised calculation, which includes the Heritage Fund and Bequests, the Reserve Ratio is 61%.

D. Balance Sheet (Total Assets: \$2,561,311)

1. Operating Fund (Fund 01): November 30 balance \$312,031

- **The Operating Fund is used for the standard income and expenses of UUSS.** This fund contains includes the Reserve Fund, valued at \$116,568. The Reserve Fund is money UUSS has set aside for emergency situations.

2. Temporarily Restricted (Fund 02): November 30 balance \$485,956

- **The Temporarily Restricted Fund is used to hold any one-time donations or collections to be used for a specific purpose.** It also includes Bequests (balance \$331,043) and the Heritage Fund (balance \$91,231). Bequests and the Heritage Fund contain bequests and other undesignated but non-recurring donations.

3. Endowment Trust (Fund 03): November 30 balance \$464,945.

- **The Endowment Trust was created for members to donate for the long-term benefit of UUSS. It gives out a portion of its funds each year as grants for projects benefitting UUSS.**
- The building loan from the Endowment Trust to UUSS (balance of \$259,976) is both an asset for the Endowment and a liability for UUSS. It is a 1% interest-only loan. Payments are \$2,600 per year. The current loan term is July 1, 2025 to June 30, 2035.

4. Property and Equipment (Fund 04) : November 30 balance \$1,298,379.

- **The Property and Equipment Fund accounts for all UUSS property, including the building and land.** This fund includes both the land and building (book value \$1,231,698) and the Capital Outlay Fund (\$67,487). The Capital Outlay fund is used to hold money designated for use in capital projects at UUSS.

Unitarian Universalist Society of Sacramento
Profit & Loss Budget Performance
November 2025

	<u>Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jul - Nov 25</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense									
Income									
4100 · PLEDGE INCOME	48,303	49,545	-1,242	97%	324,783	318,182	6,601	102%	665,000
4110 · PLATE OFFERINGS	8,469	6,250	2,219	136%	38,670	31,250	7,420	124%	75,000
4120 · OTHER CONTRIBUTIONS	2,440	1,250	1,190	195%	9,851	6,250	3,601	158%	15,000
4130 · PROPERTY USE REVENUE	4,655	3,333	1,322	140%	16,858	16,667	191	101%	40,000
4140 · FUNDRAISING REVENUE	42,597	42,083	514	101%	48,279	42,417	5,862	114%	43,000
4200 · PROGRAM REVENUE	1,146	1,138	8	101%	12,882	5,691	7,191	226%	19,885
4400 · INVESTMENT INCOME	1,174	1,905	-731	62%	12,817	9,524	3,293	135%	22,858
Total Income	108,784	105,504	3,280	103%	464,140	429,981	34,159	108%	880,743
Gross Profit	108,784	105,504	3,280	103%	464,140	429,981	34,159	108%	880,743
Expense									
5050 · STAFF COMPENSATION & BENEFITS	45,678	47,381	-1,703	96%	264,829	258,844	5,985	102%	613,578
5070 · GENERAL & ADMIN EXPENSES	2,269	3,825	-1,556	59%	16,142	19,850	-3,708	81%	46,625
5090 · UTILITIES	3,320	3,301	19	101%	15,082	16,502	-1,420	91%	39,606
5100 · BUILDING MAINTENANCE	386	1,583	-1,197	24%	4,116	7,917	-3,801	52%	19,000
5120 · GROUNDS	1,363	708	655	193%	4,701	3,542	1,159	133%	8,500
5130 · TAXES	0	13,140	-13,140	0%	11,876	13,140	-1,264	90%	13,140
5140 · SECURITY	390	179	211	218%	862	896	-34	96%	2,150
5150 · FUNDRAISING EXPENSES	1,494	5,000	-3,506	30%	1,541	5,000	-3,459	31%	5,000
5200 · PROGRAM EXPENSES	430	2,396	-1,966	18%	11,334	10,981	353	103%	33,480
5250 · UUA FAIR SHARE PROGRAM DUES	3,479	3,479	0	100%	17,394	17,394	0	100%	41,745
5260 · COMMUNITY CONTRIBUTIONS	4,470	3,125	1,345	143%	19,561	15,625	3,936	125%	37,500
5270 · CAPITAL OUTLAY/RESERVE	1,440	1,440	0	100%	7,200	7,200	0	100%	17,280
5280 · LOANS	0	0	0	0%	650	650	0	100%	2,600
5290 · SABBATICAL RESERVES	0	0	0	0%	1,000	1,000	0	100%	1,000
Total Expense	64,719	85,557	-20,838	76%	376,288	378,541	-2,253	99%	881,204
Net Ordinary Income	44,065	19,947	24,118	221%	87,852	51,440	36,412	171%	-461
Net Income	44,065	19,947	24,118	221%	87,852	51,440	36,412	171%	-461

Unitarian Universalist Society of Sacramento
Balance Sheet by Class
As of November 30, 2025

	<u>1 -Operating Fund</u>	<u>2 - Temp Restricted</u>	<u>3 - Endowment Trust</u>	<u>4 -Property & Equipment</u>	<u>TOTAL</u>
ASSETS					
Current Assets					
Checking/Savings					
1100 · Five Star Bank	71,946	64,019	0	1,881	137,846
1102 · Five Star Money Market	210,384	229,169	3,858	0	443,411
1120 · River City Bank Checking	6,176	0	0	0	6,176
1130 · Petty Cash	412	0	0	0	412
1140 · SCHWAB ACCOUNTS					
1142 · S&P 500 (SW SPY)	8,444	84,497	0	0	92,941
1143 · Money Market (SW SWMXXX)	8,946	78,723	0	0	87,669
1146 · 4.1% CD Rollstone Bank (03.26)	5,723	29,549	0	64,800	100,072
Total 1140 · SCHWAB ACCOUNTS	<u>23,113</u>	<u>192,768</u>	<u>0</u>	<u>64,800</u>	<u>280,681</u>
Total Checking/Savings	312,031	485,956	3,858	66,681	868,526
Accounts Receivable					
1150 · Accounts Receivable	0	0	0	0	0
1151 · Building Project Loan	0	0	259,976	0	259,976
Total Accounts Receivable	<u>0</u>	<u>0</u>	<u>259,976</u>	<u>0</u>	<u>259,976</u>
Other Current Assets					
1160 · ENDOWMENT TRUST					
1161 · UU Common Endowment Fund	0	0	201,112	0	201,112
Total 1160 · ENDOWMENT TRUST	<u>0</u>	<u>0</u>	<u>201,112</u>	<u>0</u>	<u>201,112</u>
Total Other Current Assets	<u>0</u>	<u>0</u>	<u>201,112</u>	<u>0</u>	<u>201,112</u>
Total Current Assets	312,031	485,956	464,945	66,681	1,329,613
Fixed Assets					
1170 · FIXED ASSETS					
1171 · Land	0	0	0	136,506	136,506
1172 · Improvements	0	0	0	1,095,192	1,095,192
Total 1170 · FIXED ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,231,698</u>	<u>1,231,698</u>
Total Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,231,698</u>	<u>1,231,698</u>
TOTAL ASSETS	<u><u>312,031</u></u>	<u><u>485,956</u></u>	<u><u>464,945</u></u>	<u><u>1,298,379</u></u>	<u><u>2,561,311</u></u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Credit Cards					
2001 · Five Star Credit Card	2,144	0	0	0	2,144
Total Credit Cards	<u>2,144</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,144</u>
Other Current Liabilities					
5800 · CURRENT LIABILITES					
5801 · Minister Disc. Fund	100	0	0	0	100

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5802 · Sales Tax	23	0	0	0	23
5803 · Payroll Withholdings					
5803a · Employee Dental Contributions	100	0	0	0	100
5803b · Employee Health Contribution	337	0	0	0	337
5803e · CA Payroll Withholding	-1,099	0	0	0	-1,099
5804f · Federal Tax Withholding	373	0	0	0	373
5804g · Social Security Employee	1,288	0	0	0	1,288
5804h · Medicare Employee	301	0	0	0	301
Total 5803 · Payroll Withholdings	<u>1,301</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,301</u>
5804 · Freedom Club Passthru	0	10	0	0	10
5820 · Rental Deposits	2,300	0	0	0	2,300
5821 · Rentals - Future Prepaid Rental	3,756	0	0	0	3,756
5800 · CURRENT LIABILITES - Other	1,586	0	0	0	1,586
Total 5800 · CURRENT LIABILITES	<u>9,066</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>9,076</u>
Total Other Current Liabilities	<u>9,066</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>9,076</u>
Total Current Liabilities	<u>11,210</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>11,220</u>
Long Term Liabilities					
3600 · LONG TERM LIABILITIES					
3601 · Endowment Trust Loan	0	0	0	259,976	259,976
Total 3600 · LONG TERM LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>259,976</u>	<u>259,976</u>
Total Long Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>259,976</u>	<u>259,976</u>
Total Liabilities	<u>11,210</u>	<u>10</u>	<u>0</u>	<u>259,976</u>	<u>271,196</u>
Equity					
30000 · Opening Balance Equity	114,642	-78,885	6,585	970,917	1,013,259
32000 · Unrestricted Net Assets	-22,225	-2,763	3,221	0	-21,767
3700 · DISIGNATED EQUITY FUNDS					
3703 · Mercy Pedalers	0	5,755	0	0	5,755
3704 · Refugee Fund	0	3,590	0	0	3,590
3705 · RE Special Collections	0	3,241	0	0	3,241
3706 · Women's Retreat	0	1,573	0	0	1,573
3707 · Special Collections	0	223	0	0	223
3708 · Fund a Need Memorail Mosaic Wal	0	30,028	0	0	30,028
3709 · Music Equity	0	180	0	0	180
3711 · PCC - UUMA	0	4,446	0	0	4,446
3712 · Pink Haven	0	11,972	0	0	11,972
Total 3700 · DISIGNATED EQUITY FUNDS	<u>0</u>	<u>61,008</u>	<u>0</u>	<u>0</u>	<u>61,008</u>
3800 · EQUITY FUNDS					
3801 · Bequest					
3801.1 · Sweet Bequest	0	20,000	0	0	20,000

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3801.2 · D Taylor Bequest	0	33,029	0	0	33,029
3801 · Bequest - Other	0	278,014	0	0	278,014
Total 3801 · Bequest	0	331,043	0	0	331,043
3802 · Capital Outlay Fund	0	0	0	67,487	67,487
3804 · Heritage Fund	0	91,231	0	0	91,231
3805 · Reserve Fund	116,568	0	0	0	116,568
3806 · Sabbatical Fund	3,000	0	0	0	3,000
Total 3800 · EQUITY FUNDS	119,568	422,274	0	67,487	609,329
3900 · RESTRICTED EQUITY FUNDS					
3901 · Ch'maj Fund	0	84,313	0	0	84,313
3902 · Endowment Trust Fund	0	0	455,139	0	455,139
Total 3900 · RESTRICTED EQUITY FUNDS	0	84,313	455,139	0	539,452
Net Income	88,835	0	0	0	88,835
Total Equity	300,821	485,946	464,945	1,038,404	2,290,116
TOTAL LIABILITIES & EQUITY	312,031	485,956	464,945	1,298,379	2,561,311