

January 21, 2025

UUSS Treasurer's Report for the month of December 2025

UUSS continues to do very well in this fiscal year. As of December 31, UUSS had an annual net gain of \$115,815, a surplus over the budget of \$68,936, or 147%.

A. FISCAL YEAR YEAR-TO-DATE NET INCOME

Our year-to-date revenue as of December 31 was \$565,273, \$71,787 (15%) over budget. Expenses were \$449,458, \$2,851 (1%) less than budgeted.

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

- Memorial Wall donations were \$32,873 as of December 31.

B. December Highlights

December revenue was 59% over budget, while expenses were 5% over budget. This resulted in a month-end net gain of \$29,648, \$34,211 more than the \$4,563 loss budgeted.

- Pledge income was up sharply in December, almost \$30,000 more than the budget. This was probably due to December being the end of the tax year. The increase in pledge income was the main driver of December's large net gain.

C. Reserves

As shown below, the operating fund balance as of December 31 was \$340,173. The UUSS Reserve Ratio is 61%.

D. Balance Sheet (Total Assets: \$2,612,431)

1. Operating Fund (Fund 01): December 31 balance \$340,173

- **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): December 31 balance \$506,550

- **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): December 31 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): December 31 balance \$1,300,763

- **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
December 2025

	<u>Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jul - Dec 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	79,060	49,545	29,515	160%	403,953	367,727	36,226	110%	665,000
4110 · PLATE OFFERINGS	10,030	6,250	3,780	160%	48,700	37,500	11,200	130%	75,000
4120 · OTHER CONTRIBUTIONS	2,417	1,250	1,167	193%	12,267	7,500	4,767	164%	15,000
4130 · PROPERTY USE REVENUE	7,218	3,333	3,885	217%	24,075	20,000	4,075	120%	40,000
4140 · FUNDRAISING REVENUE	-51	83	-134	-61%	48,227	42,500	5,727	113%	43,000
4200 · PROGRAM REVENUE	1,214	1,138	76	107%	14,096	6,830	7,266	206%	19,885
4400 · INVESTMENT INCOME	1,138	1,905	-767	60%	13,955	11,429	2,526	122%	22,858
Total Income	<u>101,026</u>	<u>63,504</u>	<u>37,522</u>	<u>159%</u>	<u>565,273</u>	<u>493,486</u>	<u>71,787</u>	<u>115%</u>	<u>880,743</u>
Gross Profit	101,026	63,504	37,522	159%	565,273	493,486	71,787	115%	880,743
Expense									
5050 · STAFF COMPENSATION & BENEFITS	46,227	47,378	-1,151	98%	311,056	306,222	4,834	102%	613,578
5070 · GENERAL & ADMIN EXPENSES	5,592	3,825	1,767	146%	21,901	23,675	-1,774	93%	46,625
5090 · UTILITES	3,902	3,301	601	118%	19,167	19,803	-636	97%	39,606
5100 · BUILDING MAINTENANCE	2,442	1,583	859	154%	6,557	9,500	-2,943	69%	19,000
5120 · GROUNDS	-279	708	-987	-39%	4,422	4,250	172	104%	8,500
5130 · TAXES	0	0	0	0%	11,876	13,140	-1,264	90%	13,140
5140 · SECURITY	700	179	521	391%	1,563	1,075	488	145%	2,150
5150 · FUNDRAISING EXPENSES	144	0	144	100%	1,685	5,000	-3,315	34%	5,000
5200 · PROGRAM EXPENSES	1,425	2,396	-971	59%	12,760	13,377	-617	95%	33,480
5250 · UUA FAIR SHARE PROGRAM DUES	3,479	3,479	0	100%	20,873	20,873	0	100%	41,745
5260 · COMMUNITY CONTRIBUTIONS	5,657	3,125	2,532	181%	25,218	18,750	6,468	134%	37,500
5270 · CAPITAL OUTLAY/RESERVE	1,440	1,440	0	100%	10,080	8,640	1,440	117%	17,280
5280 · LOANS	650	650	0	100%	1,300	1,300	0	100%	2,600
5290 · SABBATICAL RESERVES	0	0	0	0%	1,000	1,000	0	100%	1,000
Total Expense	<u>71,379</u>	<u>68,064</u>	<u>3,315</u>	<u>105%</u>	<u>449,458</u>	<u>446,605</u>	<u>2,853</u>	<u>101%</u>	<u>881,204</u>
Net Ordinary Income	<u>29,647</u>	<u>-4,560</u>	<u>34,207</u>	<u>-650%</u>	<u>115,815</u>	<u>46,881</u>	<u>68,934</u>	<u>247%</u>	<u>-461</u>
Net Income	<u>29,647</u>	<u>-4,560</u>	<u>34,207</u>	<u>-650%</u>	<u>115,815</u>	<u>46,881</u>	<u>68,934</u>	<u>247%</u>	<u>-461</u>

Unitarian Universalist Society of Sacramento
Balance Sheet by Class
As of December 31, 2025

	<u>1 -Operating Fund</u>	<u>2 - Temp Restricted</u>	<u>3 - Endowment Trust</u>	<u>4 -Property & Equipment</u>	<u>Unclassified</u>	<u>TOTAL</u>
ASSETS						
Current Assets						
Checking/Savings						
1100 · Five Star Bank	98,989	84,813	0	4,264	0	188,066
1102 · Five Star Money Market	211,543	229,169	3,858	0	0	444,570
1120 · River City Bank Checking	6,062	0	0	0	0	6,062
1130 · Petty Cash	412	0	0	0	0	412
1140 · SCHWAB ACCOUNTS						
1142 · S&P 500 (SW SPY)	8,444	84,297	0	0	0	92,741
1143 · Money Market (SW SWMXXX)	8,949	78,723	0	0	0	87,672
1146 · 4.1% CD Rollstone Bank (03.26)	5,698	29,549	0	64,800	0	100,047
Total 1140 · SCHWAB ACCOUNTS	23,091	192,569	0	64,800	0	280,460
Total Checking/Savings	340,098	506,550	3,858	69,065	0	919,570
Accounts Receivable						
1150 · Accounts Receivable	75	0	0	0	0	75
1151 · Building Project Loan	0	0	259,976	0	0	259,976
Total Accounts Receivable	75	0	259,976	0	0	260,051
Other Current Assets						
1160 · ENDOWMENT TRUST						
1161 · UU Common Endowment Fund	0	0	201,112	0	0	201,112
Total 1160 · ENDOWMENT TRUST	0	0	201,112	0	0	201,112
Total Other Current Assets	0	0	201,112	0	0	201,112
Total Current Assets	340,173	506,550	464,945	69,065	0	1,380,733
Fixed Assets						
1170 · FIXED ASSETS						
1171 · Land	0	0	0	136,506	0	136,506
1172 · Improvements	0	0	0	1,095,192	0	1,095,192
Total 1170 · FIXED ASSETS	0	0	0	1,231,698	0	1,231,698
Total Fixed Assets	0	0	0	1,231,698	0	1,231,698
TOTAL ASSETS	340,173	506,550	464,945	1,300,763	0	2,612,431
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Credit Cards						
2001 · Five Star Credit Card	3,941	0	0	0	0	3,941
Total Credit Cards	3,941	0	0	0	0	3,941
Other Current Liabilities						
5800 · CURRENT LIABILITES						
5801 · Minister Disc. Fund	1,709	0	0	0	0	1,709
5802 · Sales Tax	37	0	0	0	0	37
5803 · Payroll Withholdings	-404	0	0	0	0	-404
5804 · Freedom Club Passthru	0	10	0	0	0	10
5820 · Rental Deposits	2,150	0	0	0	0	2,150

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5821 · Rentals - Future Prepaid Rental	4,940	0	0	0	0	4,940
5800 · CURRENT LIABILITES - Other	-3	0	0	0	0	-3
Total 5800 · CURRENT LIABILITES	8,429	10	0	0	0	8,439
Total Other Current Liabilities	8,429	10	0	0	0	8,439
Total Current Liabilities	12,371	10	0	0	0	12,381
Long Term Liabilities						
3600 · LONG TERM LIABILITES						
3601 · Endowment Trust Loan	0	0	0	259,976	0	259,976
Total 3600 · LONG TERM LIABILITES	0	0	0	259,976	0	259,976
Total Long Term Liabilities	0	0	0	259,976	0	259,976
Total Liabilities	12,371	10	0	259,976	0	272,356
Equity						
30000 · Opening Balance Equity	114,642	-78,885	6,585	970,917	0	1,013,259
32000 · Unrestricted Net Assets	-22,225	-2,763	3,221	0	0	-21,767
3700 · DESIGNATED EQUITY FUNDS						
3703 · Mercy Pedalers	0	5,411	0	0	0	5,411
3704 · Refugee Fund	0	3,943	0	0	0	3,943
3705 · RE Special Collections	0	3,241	0	0	0	3,241
3706 · Women's Retreat	0	13,173	0	0	0	13,173
3707 · Special Collections	0	223	0	0	0	223
3708 · Fund a Need Memorail Mosaic Wal	0	32,873	0	0	0	32,873
3709 · Music Equity	0	180	0	0	0	180
3711 · PCC - UUMA	0	11,118	0	0	0	11,118
3712 · Pink Haven	0	11,639	0	0	0	11,639
Total 3700 · DESIGNATED EQUITY FUNDS	0	81,801	0	0	0	81,801
3800 · EQUITY FUNDS						
3801 · Bequest						
3801.1 · Sweet Bequest	0	20,000	0	0	0	20,000
3801.2 · D Taylor Bequest	0	33,029	0	0	0	33,029
3801 · Bequest - Other	0	278,014	0	0	0	278,014
Total 3801 · Bequest	0	331,043	0	0	0	331,043
3802 · Capital Outlay Fund	0	0	0	69,870	0	69,870
3804 · Heritage Fund	0	91,231	0	0	0	91,231
3805 · Reserve Fund	116,568	0	0	0	0	116,568
3806 · Sabbatical Fund	3,000	0	0	0	0	3,000
Total 3800 · EQUITY FUNDS	119,568	422,274	0	69,870	0	611,712
3900 · RESTRICTED EQUITY FUNDS						
3901 · Ch'maj Fund	0	84,113	0	0	0	84,113
3902 · Endowment Trust Fund	0	0	455,139	0	0	455,139
Total 3900 · RESTRICTED EQUITY FUNDS	0	84,113	455,139	0	0	539,252
Net Income	115,817	0	0	0	0	115,817
Total Equity	327,802	506,540	464,945	1,040,787	0	2,340,074
TOTAL LIABILITIES & EQUITY	340,173	506,550	464,945	1,300,763	0	2,612,431