

February 26, 2026

UUSS Treasurer's Report for the month of January 2026

UUSS finances continue to be strong. As of January 31, UUSS had an annual net gain of \$110,760, a surplus over the budget of \$67,790, or 158%.

A. FISCAL YEAR YEAR-TO-DATE NET INCOME

Our year-to-date revenue as of January 31 was \$625,820, \$68,829 (12%) over budget. Expenses were \$515,061, \$1,039 (0.2%) more than budgeted. In other words, our revenues to date are better than expected and our expenses are well controlled.

- Plate collections are particularly strong this year. Plate income is 32% over the amount budgeted, despite this year's budgeted amount being 15% higher than the budget in FY 2024-2025.
- Non-Pledged Contributions are also quite strong, which no doubt reflects the number of newcomers and new members UUSS has attracted.

No anomalies noted.

B. January Highlights

January revenue was 5% under budget, and expenses were 0.5% under budget. This resulted in a month-end net loss of \$6,497, \$2,585 more than the \$3,912 loss budgeted.

- Pledge income was 13% under budget for the month of January, no doubt due to the large surge in pledge income during December.

C. Reserves

The UUSS Reserve Ratio, comprised of the balances of the Reserve Fund, Heritage Fund and Bequest Fund as a percentage of UUSS annual expenses, is 61%. The Operating Fund is healthy at \$337,172.

D. Balance Sheet (Total Assets: \$2,631,918)

1. Operating Fund (Fund 01): January 31 balance \$337,172

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): January 31 balance \$508,105

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

3. Endowment Trust (Fund 03): January 31 balance \$494,890.

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): January 31 balance \$1,291,751

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 (\$60,858). 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
January 2026

	<u>Jan 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jul '25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense									
Income									
4100 · PLEDGE INCOME	43,179.58	49,545.46	-6,365.88	87.15%	447,133.06	417,272.70	29,860.36	107.16%	665,000.00
4110 · PLATE OFFERINGS	8,877.18	6,250.00	2,627.18	142.04%	57,576.78	43,750.00	13,826.78	131.6%	75,000.00
4120 · OTHER CONTRIBUTIONS	421.80	1,250.00	-828.20	33.74%	12,689.15	8,750.00	3,939.15	145.02%	15,000.00
4130 · PROPERTY USE REVENUE	4,730.00	3,333.34	1,396.66	141.9%	28,805.00	23,333.30	5,471.70	123.45%	40,000.00
4140 · FUNDRAISING REVENUE	252.00	83.34	168.66	302.38%	48,479.27	42,583.30	5,895.97	113.85%	43,000.00
4200 · PROGRAM REVENUE	1,691.43	1,138.37	553.06	148.58%	15,787.15	7,968.15	7,819.00	198.13%	19,885.00
4400 · INVESTMENT INCOME	1,394.78	1,904.84	-510.06	73.22%	15,349.81	13,333.80	2,016.01	115.12%	22,858.00
Total Income	<u>60,546.77</u>	<u>63,505.35</u>	<u>-2,958.58</u>	<u>95.34%</u>	<u>625,820.22</u>	<u>556,991.25</u>	<u>68,828.97</u>	<u>112.36%</u>	<u>880,743.00</u>
Gross Profit	60,546.77	63,505.35	-2,958.58	95.34%	625,820.22	556,991.25	68,828.97	112.36%	880,743.00
Expense									
5050 · STAFF COMPENSATION & BENEFITS	45,757.63	47,381.23	-1,623.60	96.57%	356,814.03	353,603.16	3,210.87	100.91%	613,578.00
5070 · GENERAL & ADMIN EXPENSES	3,350.43	3,825.03	-474.60	87.59%	25,251.16	27,499.85	-2,248.69	91.82%	46,625.00
5090 · UTILITIES	3,273.66	3,300.51	-26.85	99.19%	22,440.70	23,103.45	-662.75	97.13%	39,606.00
5100 · BUILDING MAINTENANCE	3,266.27	1,583.35	1,682.92	206.29%	9,823.71	11,083.25	-1,259.54	88.64%	19,000.00
5120 · GROUNDS	557.01	708.34	-151.33	78.64%	4,979.33	4,958.30	21.03	100.42%	8,500.00
5130 · TAXES	0.00				11,875.73	13,140.00	-1,264.27	90.38%	13,140.00
5140 · SECURITY	0.00	179.17	-179.17	0.0%	1,562.52	1,254.15	308.37	124.59%	2,150.00
5150 · FUNDRAISING EXPENSES	0.00				1,684.90	5,000.00	-3,315.10	33.7%	5,000.00
5200 · PROGRAM EXPENSES	1,481.31	2,396.32	-915.01	61.82%	14,241.01	15,773.40	-1,532.39	90.29%	33,480.00
5250 · UUA FAIR SHARE PROGRAM DUES	3,478.75	3,478.75	0.00	100.0%	24,351.25	24,351.25	0.00	100.0%	41,745.00
5260 · COMMUNITY CONTRIBUTIONS	4,438.59	3,125.00	1,313.59	142.04%	29,656.36	21,875.00	7,781.36	135.57%	37,500.00
5270 · CAPITAL OUTLAY/RESERVE	1,440.00	1,440.00	0.00	100.0%	10,080.00	10,080.00	0.00	100.0%	17,280.00
5280 · LOANS	0.00	0.00	0.00	0.0%	1,300.00	1,300.00	0.00	100.0%	2,600.00
5290 · SABBATICAL RESERVES	0.00				1,000.00	1,000.00	0.00	100.0%	1,000.00
Total Expense	<u>67,043.65</u>	<u>67,417.70</u>	<u>-374.05</u>	<u>99.45%</u>	<u>515,060.70</u>	<u>514,021.81</u>	<u>1,038.89</u>	<u>100.2%</u>	<u>881,204.00</u>
Net Ordinary Income	<u>-6,496.88</u>	<u>-3,912.35</u>	<u>-2,584.53</u>	<u>166.06%</u>	<u>110,759.52</u>	<u>42,969.44</u>	<u>67,790.08</u>	<u>257.76%</u>	<u>-461.00</u>
Net Income	<u>-6,496.88</u>	<u>-3,912.35</u>	<u>-2,584.53</u>	<u>166.06%</u>	<u>110,759.52</u>	<u>42,969.44</u>	<u>67,790.08</u>	<u>257.76%</u>	<u>-461.00</u>

Unitarian Universalist Society of Sacramento
Balance Sheet by Class
As of January 31, 2026

	<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	100,656.49	85,000.66	0.00	-4,747.48	180,909.67
1102 · Five Star Money Market	212,677.17	229,168.84	3,857.91	0.00	445,703.92
1130 · Petty Cash	412.00	0.00	0.00	0.00	412.00
1140 · SCHWAB ACCOUNTS					
1142 · S&P 500 (SW SPY)	8,443.98	85,663.94	0.00	0.00	94,107.92
1143 · Money Market (SW SWMXXX)	9,220.77	78,722.87	0.00	0.00	87,943.64
1146 · 4.1% CD Rollstone Bank (03.26)	5,687.00	29,548.50	0.00	64,800.20	100,035.70
Total 1140 · SCHWAB ACCOUNTS	23,351.75	193,935.31	0.00	64,800.20	282,087.26
Total Checking/Savings	337,097.41	508,104.81	3,857.91	60,052.72	909,112.85
Accounts Receivable					
1150 · Accounts Receivable	75.00	0.00	0.00	0.00	75.00
1151 · Building Project Loan	0.00	0.00	259,975.73	0.00	259,975.73
Total Accounts Receivable	75.00	0.00	259,975.73	0.00	260,050.73
Other Current Assets					
1160 · ENDOWMENT TRUST					
1161 · UU Common Endowment Fund	0.00	0.00	231,056.45	0.00	231,056.45
Total 1160 · ENDOWMENT TRUST	0.00	0.00	231,056.45	0.00	231,056.45
Total Other Current Assets	0.00	0.00	231,056.45	0.00	231,056.45
Total Current Assets	337,172.41	508,104.81	494,890.09	60,052.72	1,400,220.03
Fixed Assets					
1170 · FIXED ASSETS					
1171 · Land	0.00	0.00	0.00	136,506.00	136,506.00
1172 · Improvements	0.00	0.00	0.00	1,095,192.00	1,095,192.00
Total 1170 · FIXED ASSETS	0.00	0.00	0.00	1,231,698.00	1,231,698.00
Total Fixed Assets	0.00	0.00	0.00	1,231,698.00	1,231,698.00
TOTAL ASSETS	337,172.41	508,104.81	494,890.09	1,291,750.72	2,631,918.03
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Credit Cards					
2001 · Five Star Credit Card	5,536.34	85.04	0.00	0.00	5,621.38
2002 · Home Depot	-68.37	0.00	0.00	0.00	-68.37
Total Credit Cards	5,467.97	85.04	0.00	0.00	5,553.01
Other Current Liabilities					
5800 · CURRENT LIABILITES					
5801 · Minister Disc. Fund	1,853.06	0.00	0.00	0.00	1,853.06
5803 · Payroll Withholdings					

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5803a · Employee Dental Contributions	70.00	0.00	0.00	0.00	70.00
5803b · Employee Health Contribution	267.59	0.00	0.00	0.00	267.59
5803c · Employee LTD Contribution	100.42	0.00	0.00	0.00	100.42
5803e · CA Payroll Witholding	-791.11	0.00	0.00	0.00	-791.11
Total 5803 · Payroll Withholdings	-353.10	0.00	0.00	0.00	-353.10
5804 · Freedom Club Passthru	0.00	10.00	0.00	0.00	10.00
5820 · Rental Deposits	1,100.00	0.00	0.00	0.00	1,100.00
5821 · Rentals - Future Prepaid Rental	6,362.50	0.00	0.00	0.00	6,362.50
5800 · CURRENT LIABILITES - Other	-3.15	0.00	0.00	0.00	-3.15
Total 5800 · CURRENT LIABILITES	8,959.31	10.00	0.00	0.00	8,969.31
Total Other Current Liabilities	8,959.31	10.00	0.00	0.00	8,969.31
Total Current Liabilities	14,427.28	95.04	0.00	0.00	14,522.32
Long Term Liabilities					
3600 · LONG TERM LIABILITIES					
3601 · Endowment Trust Loan	0.00	0.00	0.00	259,975.73	259,975.73
Total 3600 · LONG TERM LIABILITIES	0.00	0.00	0.00	259,975.73	259,975.73
Total Long Term Liabilities	0.00	0.00	0.00	259,975.73	259,975.73
Total Liabilities	14,427.28	95.04	0.00	259,975.73	274,498.05
Equity					
30000 · Opening Balance Equity	114,642.38	-78,885.42	6,585.08	970,916.92	1,013,258.96
32000 · Unrestricted Net Assets	-22,225.21	-2,762.99	3,221.00	0.00	-21,767.20
3700 · DISIGNATED EQUITY FUNDS					
3703 · Mercy Pedalers	0.00	5,017.15	0.00	0.00	5,017.15
3704 · Refugee Fund	0.00	4,817.35	0.00	0.00	4,817.35
3705 · RE Special Collections	0.00	3,240.84	0.00	0.00	3,240.84
3706 · Women's Retreat	0.00	13,503.23	0.00	0.00	13,503.23
3707 · Special Collections	0.00	223.11	0.00	0.00	223.11
3708 · Fund a Need Memorail Mosaic Wal	0.00	32,873.00	0.00	0.00	32,873.00
3709 · Music Equity	0.00	180.00	0.00	0.00	180.00
3711 · PCC - UUMA	0.00	11,118.09	0.00	0.00	11,118.09
3712 · Pink Haven	0.00	10,931.27	0.00	0.00	10,931.27
Total 3700 · DISIGNATED EQUITY FUNDS	0.00	81,904.04	0.00	0.00	81,904.04
3800 · EQUITY FUNDS					
3801 · Bequest					
3801.1 · Sweet Bequest	0.00	20,000.00	0.00	0.00	20,000.00
3801.2 · D Taylor Bequest	0.00	33,029.43	0.00	0.00	33,029.43
3801 · Bequest - Other	0.00	278,013.85	0.00	0.00	278,013.85
Total 3801 · Bequest	0.00	331,043.28	0.00	0.00	331,043.28
3802 · Capital Outlay Fund	0.00	0.00	0.00	60,858.07	60,858.07

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3804 · Heritage Fund	0.00	91,230.89	0.00	0.00	91,230.89
3805 · Reserve Fund	116,568.44	0.00	0.00	0.00	116,568.44
3806 · Sabbatical Fund	3,000.00	0.00	0.00	0.00	3,000.00
Total 3800 · EQUITY FUNDS	119,568.44	422,274.17	0.00	60,858.07	602,700.68
3900 · RESTRICTED EQUITY FUNDS					
3901 · Ch'maj Fund	0.00	85,479.97	0.00	0.00	85,479.97
3902 · Endowment Trust Fund	0.00	0.00	483,750.60	0.00	483,750.60
Total 3900 · RESTRICTED EQUITY FUNDS	0.00	85,479.97	483,750.60	0.00	569,230.57
Net Income	110,759.52	0.00	1,333.41	0.00	112,092.93
Total Equity	322,745.13	508,009.77	494,890.09	1,031,774.99	2,357,419.98
TOTAL LIABILITIES & EQUITY	337,172.41	508,104.81	494,890.09	1,291,750.72	2,631,918.03