

March 26, 2026

UUSS Treasurer's Report for the month of February 2026

UUSS finances continue to be strong. As of February 28, UUSS had an year-to-date net gain of \$97,171, a surplus over the budget of \$58,113, or 149%. It is typical for UUSS monthly revenues to decrease in the spring, so while UUSS should continue to have a surplus, it is unlikely to be this large.

A. FISCAL YEAR YEAR-TO-DATE NET INCOME

Our year-to-date revenue as of February 28 was \$677,124, 9% over budget. Expenses were \$579,9531, 0.3% less than budgeted. Year to date, our revenues are better than expected and our expenses are well controlled.

- Pledges and non-pledged revenues continue to be strong this year.
- Plate collections are also quite robust, at 133% of budget This has allowed us to contribute an average of \$4,250 to our community partners each month.

No anomalies noted.

B. February Highlights

February revenue was 19% under budget, and expenses were 4% under budget. This resulted in a month-end net loss of \$13,411, \$9,495 more than the \$3,916 loss budgeted.

- Pledge income was 25% under budget for the month of February, which is common in the spring.
- Expenses for February continue in line with the budget.

No anomalies noted.

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 \$322,709.

D. Balance Sheet (Total Assets: \$2,589,231)

1. Operating Fund (Fund 01): February 28 balance \$322,709

The Operating Fund is used for the standard income and expenses of UUSS. It includes the Reserve Fund (balance \$116,568). The Reserve Fund is money UUSS has set aside for emergency situations.

2. Temporarily Restricted (Fund 02): February 28 balance \$487,076

The Temporarily Restricted Fund is used to hold any one-time donations and collections to be used for a specific purpose. This includes Bequests (balance \$331,043) and the Heritage Fund (balance \$91,281).

3. Endowment Trust (Fund 03): February 28 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): February 28 balance \$1,284,556

The Property and Equipment Fund accounts for all UUSS property, including the building and land. This fund contains the land and building (book value \$1,231,698) and the Capital Outlay Fund (balance \$53,663).

Unitarian Universalist Society of Sacramento
Profit & Loss Budget Performance
February 2026

	<u>Feb 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jul '25 - Feb 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	37,047	49,545	-12,498	75%	484,180	466,818	17,362	104%	665,000
4110 · PLATE OFFERINGS	8,790	6,250	2,540	141%	66,366	50,000	16,366	133%	75,000
4120 · OTHER CONTRIBUTIONS	1,634	1,250	384	131%	14,323	10,000	4,323	143%	15,000
4130 · PROPERTY USE REVENUE	2,174	3,333	-1,159	65%	30,904	26,667	4,237	116%	40,000
4140 · FUNDRAISING REVENUE	163	83	80	196%	48,642	42,667	5,975	114%	43,000
4200 · PROGRAM REVENUE	1,389	1,138	251	122%	17,176	9,107	8,069	189%	19,885
4400 · INVESTMENT INCOME	184	1,905	-1,721	10%	15,534	15,239	295	102%	22,858
Total Income	<u>51,381</u>	<u>63,504</u>	<u>-12,123</u>	<u>81%</u>	<u>677,125</u>	<u>620,498</u>	<u>56,627</u>	<u>109%</u>	<u>880,743</u>
Gross Profit	51,381	63,504	-12,123	81%	677,125	620,498	56,627	109%	880,743
Expense									
5050 · STAFF COMPENSATION & BENEFITS	45,023	47,381	-2,358	95%	401,837	400,984	853	100%	613,578
5070 · GENERAL & ADMIN EXPENSES	2,053	3,825	-1,772	54%	27,404	31,325	-3,921	87%	46,625
5090 · UTILITIES	4,266	3,301	965	129%	26,706	26,404	302	101%	39,606
5100 · BUILDING MAINTENANCE	1,475	1,583	-108	93%	11,299	12,667	-1,368	89%	19,000
5120 · GROUNDS	68	708	-640	10%	5,048	5,667	-619	89%	8,500
5130 · TAXES	0				11,876	13,140	-1,264	90%	13,140
5140 · SECURITY	373	179	194	208%	1,935	1,433	502	135%	2,150
5150 · FUNDRAISING EXPENSES	0				1,685	5,000	-3,315	34%	5,000
5200 · PROGRAM EXPENSES	2,219	2,396	-177	93%	16,460	18,170	-1,710	91%	33,480
5250 · UUA FAIR SHARE PROGRAM DUES	3,479	3,479	0	100%	27,830	27,830	0	100%	41,745
5260 · COMMUNITY CONTRIBUTIONS	4,395	3,125	1,270	141%	34,051	25,000	9,051	136%	37,500
5270 · CAPITAL OUTLAY/RESERVE	1,440	1,440	0	100%	11,520	11,520	0	100%	17,280
5280 · LOANS	0	0	0	0%	1,300	1,300	0	100%	2,600
5290 · SABBATICAL RESERVES	0				1,000	1,000	0	100%	1,000
Total Expense	<u>64,791</u>	<u>67,417</u>	<u>-2,626</u>	<u>96%</u>	<u>579,951</u>	<u>581,440</u>	<u>-1,489</u>	<u>100%</u>	<u>881,204</u>
Net Ordinary Income	<u>-13,410</u>	<u>-3,913</u>	<u>-9,497</u>	<u>343%</u>	<u>97,174</u>	<u>39,058</u>	<u>58,116</u>	<u>249%</u>	<u>-461</u>
Net Income	<u>-13,410</u>	<u>-3,913</u>	<u>-9,497</u>	<u>343%</u>	<u>97,174</u>	<u>39,058</u>	<u>58,116</u>	<u>249%</u>	<u>-461</u>

Unitarian Universalist Society of Sacramento
Balance Sheet by Class
As of February 28, 2026

	<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	86,084.02	52,029.30	0.00	0.00	0.00	138,113.32
1102 · Five Star Money Market	213,704.04	229,168.84	3,857.91	0.00	0.00	446,730.79
1130 · Petty Cash	412.00	0.00	0.00	0.00	0.00	412.00
1140 · SCHWAB ACCOUNTS						
1142 · S&P 500 (SW SPY)	7,630.70	85,663.94	0.00	0.00	0.00	93,294.64
1143 · Money Market (SW SWMXXX)	9,221.52	78,722.87	0.00	0.00	0.00	87,944.39
1146 · 4.1% CD Rollstone Bank (03.26)	5,656.80	41,490.98	0.00	52,857.72	0.00	100,005.50
Total 1140 · SCHWAB ACCOUNTS	22,509.02	205,877.79	0.00	52,857.72	0.00	281,244.53
Total Checking/Savings	322,709.08	487,075.93	3,857.91	52,857.72	0.00	866,500.64
Accounts Receivable						
1151 · Building Project Loan	0.00	0.00	259,975.73	0.00	0.00	259,975.73
Total Accounts Receivable	0.00	0.00	259,975.73	0.00	0.00	259,975.73
Other Current Assets						
1160 · ENDOWMENT TRUST						
1161 · UU Common Endowment Fund	0.00	0.00	231,056.45	0.00	0.00	231,056.45
Total 1160 · ENDOWMENT TRUST	0.00	0.00	231,056.45	0.00	0.00	231,056.45
Total Other Current Assets	0.00	0.00	231,056.45	0.00	0.00	231,056.45
Total Current Assets	322,709.08	487,075.93	494,890.09	52,857.72	0.00	1,357,532.82
Fixed Assets						
1170 · FIXED ASSETS						
1171 · Land	0.00	0.00	0.00	136,506.00	0.00	136,506.00
1172 · Improvements	0.00	0.00	0.00	1,095,192.00	0.00	1,095,192.00
Total 1170 · FIXED ASSETS	0.00	0.00	0.00	1,231,698.00	0.00	1,231,698.00
Total Fixed Assets	0.00	0.00	0.00	1,231,698.00	0.00	1,231,698.00
TOTAL ASSETS	322,709.08	487,075.93	494,890.09	1,284,555.72	0.00	2,589,230.82
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Credit Cards						
2001 · Five Star Credit Card	2,409.76	94.79	0.00	0.00	0.00	2,504.55
Total Credit Cards	2,409.76	94.79	0.00	0.00	0.00	2,504.55
Other Current Liabilities						
5800 · CURRENT LIABILITES						
5801 · Minister Disc. Fund	1,868.06	0.00	0.00	0.00	0.00	1,868.06
5802 · Sales Tax	6.58	0.00	0.00	0.00	0.00	6.58
5803 · Payroll Withholdings	1,273.32	0.00	0.00	0.00	0.00	1,273.32
5804 · Freedom Club Passthru	0.00	10.00	0.00	0.00	0.00	10.00

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5820 · Rental Deposits	2,125.00	0.00	0.00	0.00	0.00	2,125.00
5821 · Rentals - Future Prepaid Rental	5,868.75	0.00	0.00	0.00	0.00	5,868.75
5800 · CURRENT LIABILITES - Other	-3.15	0.00	0.00	0.00	0.00	-3.15
Total 5800 · CURRENT LIABILITES	11,138.56	10.00	0.00	0.00	0.00	11,148.56
Total Other Current Liabilities	11,138.56	10.00	0.00	0.00	0.00	11,148.56
Total Current Liabilities	13,548.32	104.79	0.00	0.00	0.00	13,653.11
Long Term Liabilities						
3600 · LONG TERM LIABILITIES						
3601 · Endowment Trust Loan	0.00	0.00	0.00	259,975.73	0.00	259,975.73
Total 3600 · LONG TERM LIABILITIES	0.00	0.00	0.00	259,975.73	0.00	259,975.73
Total Long Term Liabilities	0.00	0.00	0.00	259,975.73	0.00	259,975.73
Total Liabilities	13,548.32	104.79	0.00	259,975.73	0.00	273,628.84
Equity						
30000 · Opening Balance Equity	114,642.38	-78,885.42	6,585.08	970,916.92	0.00	1,013,258.96
32000 · Unrestricted Net Assets	-22,225.21	-2,762.99	3,221.00	0.00	0.00	-21,767.20
3700 · DISIGNATED EQUITY FUNDS						
3702 · Poland Trip	0.00	3,941.00	0.00	0.00	0.00	3,941.00
3703 · Mercy Pedalers	0.00	4,886.38	0.00	0.00	0.00	4,886.38
3704 · Refugee Fund	0.00	9,351.35	0.00	0.00	0.00	9,351.35
3705 · RE Special Collections	0.00	3,240.84	0.00	0.00	0.00	3,240.84
3706 · Women's Retreat	0.00	1,315.37	0.00	0.00	0.00	1,315.37
3707 · Special Collections	0.00	223.11	0.00	0.00	0.00	223.11
3708 · Fund a Need Memorail Mosaic Wal	0.00	15,373.00	0.00	0.00	0.00	15,373.00
3709 · Music Equity	0.00	680.00	0.00	0.00	0.00	680.00
3711 · PCC - UUMA	0.00	10,823.09	0.00	0.00	0.00	10,823.09
3712 · Pink Haven	0.00	10,981.27	0.00	0.00	0.00	10,981.27
Total 3700 · DISIGNATED EQUITY FUNDS	0.00	60,815.41	0.00	0.00	0.00	60,815.41
3800 · EQUITY FUNDS						
3801 · Bequest						
3801.1 · Sweet Bequest	0.00	20,000.00	0.00	0.00	0.00	20,000.00
3801.2 · D Taylor Bequest	0.00	33,029.43	0.00	0.00	0.00	33,029.43
3801 · Bequest - Other	0.00	278,013.85	0.00	0.00	0.00	278,013.85
Total 3801 · Bequest	0.00	331,043.28	0.00	0.00	0.00	331,043.28
3802 · Capital Outlay Fund	0.00	0.00	0.00	53,663.07	0.00	53,663.07
3804 · Heritage Fund	0.00	91,280.89	0.00	0.00	0.00	91,280.89
3805 · Reserve Fund	116,568.44	0.00	0.00	0.00	0.00	116,568.44
3806 · Sabbatical Fund	3,000.00	0.00	0.00	0.00	0.00	3,000.00
Total 3800 · EQUITY FUNDS	119,568.44	422,324.17	0.00	53,663.07	0.00	595,555.68
3900 · RESTRICTED EQUITY FUNDS						

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3901 · Ch'maj Fund	0.00	85,479.97	0.00	0.00	0.00	85,479.97
3902 · Endowment Trust Fund	0.00	0.00	483,750.60	0.00	0.00	483,750.60
Total 3900 · RESTRICTED EQUITY FUNDS	0.00	85,479.97	483,750.60	0.00	0.00	569,230.57
Net Income	97,175.15	0.00	1,333.41	0.00	0.00	98,508.56
Total Equity	309,160.76	486,971.14	494,890.09	1,024,579.99	0.00	2,315,601.98
TOTAL LIABILITIES & EQUITY	<u>322,709.08</u>	<u>487,075.93</u>	<u>494,890.09</u>	<u>1,284,555.72</u>	<u>0.00</u>	<u>2,589,230.82</u>