

May 28, 2026

UUSS Treasurer's Report for the month of April 2026

UUSS finances are quite healthy. As of April 30, UUSS had a year-to-date net gain of \$110,869, a surplus over the budget of \$69,984, or 171%. UUSS will almost certainly have a surplus at year end.

A. FISCAL YEAR YEAR-TO-DATE NET INCOME

Our year-to-date revenue as of April 30 was \$821,869, 10% over budget. Expenses were \$710,999, 1% more than budgeted. Year to date, our revenues are better than expected and our expenses are well controlled.

- Non-pledged revenues continue to be robust. This revenue comes primarily from new people and reflects the continuing health of the congregation.
- Building Rentals and Investment Revenue have both already exceeded their budgeted revenue for the entire fiscal year.
- Expenses are in line with the budget.

No anomalies noted.

B. April Highlights

April revenue was 6% over budget, and expenses were also 6% over budget. This resulted in a month-end net loss of \$21,170, compared to the \$20,295 loss in the budget.

- Plate income continued to be up in April, with all other revenue in line with the budget.
- Expenses for April continue in line with the budget.

No anomalies noted.

C. Reserves

The UUSS Reserve Ratio, comprised of combined 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 \$323,880.

D. Balance Sheet (Total Assets: \$2,560,453)

1. Operating Fund (Fund 01): April 30 balance \$323,880.

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): April 30 balance \$494,668.

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): April 30 balance \$490,350.

The Endowment Trust was created for members to donate for the long-term aid 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): April 30 balance \$1,251,556

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 \$20,663).

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

	<u>Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jul '25 - Apr 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	48,444.32	49,545.46	-1,101.14	97.78%	581,514.21	565,909.08	15,605.13	102.76%	665,000.00
4110 · PLATE OFFERINGS	8,840.88	6,250.00	2,590.88	141.45%	85,678.07	62,500.00	23,178.07	137.09%	75,000.00
4120 · OTHER CONTRIBUTIONS	535.00	1,250.00	-715.00	42.8%	15,363.27	12,500.00	2,863.27	122.91%	15,000.00
4130 · PROPERTY USE REVENUE	4,948.75	3,333.34	1,615.41	148.46%	40,971.25	33,333.32	7,637.93	122.91%	40,000.00
4140 · FUNDRAISING REVENUE	0.00	83.34	-83.34	0.0%	49,815.69	42,833.32	6,982.37	116.3%	43,000.00
4200 · PROGRAM REVENUE	3,410.82	1,138.37	2,272.45	299.62%	23,803.01	11,383.26	12,419.75	209.11%	19,885.00
4400 · INVESTMENT INCOME	1,353.30	1,904.84	-551.54	71.05%	24,723.01	19,048.32	5,674.69	129.79%	22,858.00
Total Income	<u>67,533.07</u>	<u>63,505.35</u>	<u>4,027.72</u>	<u>106.34%</u>	<u>821,868.51</u>	<u>747,507.30</u>	<u>74,361.21</u>	<u>109.95%</u>	<u>880,743.00</u>
Gross Profit	67,533.07	63,505.35	4,027.72	106.34%	821,868.51	747,507.30	74,361.21	109.95%	880,743.00
Expense									
5050 · STAFF COMPENSATION & BENEFITS	71,816.89	68,328.72	3,488.17	105.11%	522,391.83	516,694.34	5,697.49	101.1%	613,578.00
5070 · GENERAL & ADMIN EXPENSES	5,631.71	3,825.03	1,806.68	147.23%	45,085.86	38,974.94	6,110.92	115.68%	46,625.00
5090 · UTILITIES	2,603.92	3,300.51	-696.59	78.89%	33,166.90	33,004.98	161.92	100.49%	39,606.00
5100 · BUILDING MAINTENANCE	2,779.35	1,583.35	1,196.00	175.54%	15,490.49	15,833.30	-342.81	97.84%	19,000.00
5120 · GROUNDS	353.25	708.34	-355.09	49.87%	6,948.36	7,083.32	-134.96	98.1%	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%	1,692.80	1,791.66	-98.86	94.48%	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	2,039.39	2,396.32	-356.93	85.11%	20,524.99	22,962.36	-2,437.37	89.39%	33,480.00
5250 · UUA FAIR SHARE PROGRAM DUES	3,478.75	3,478.75	0.00	100.0%	34,787.50	34,787.50	0.00	100.0%	41,745.00
5260 · COMMUNITY CONTRIBUTIONS	4,420.44	3,125.00	1,295.44	141.45%	43,707.01	31,250.00	12,457.01	139.86%	37,500.00
5270 · CAPITAL OUTLAY/RESERVE	1,440.00	1,440.00	0.00	100.0%	14,400.00	14,400.00	0.00	100.0%	17,280.00
5280 · LOANS	0.00	0.00	0.00	0.0%	1,950.00	1,950.00	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>94,563.70</u>	<u>88,365.19</u>	<u>6,198.51</u>	<u>107.02%</u>	<u>754,706.37</u>	<u>737,872.40</u>	<u>16,833.97</u>	<u>102.28%</u>	<u>881,204.00</u>
Net Ordinary Income	<u>-27,030.63</u>	<u>-24,859.84</u>	<u>-2,170.79</u>	<u>108.73%</u>	<u>67,162.14</u>	<u>9,634.90</u>	<u>57,527.24</u>	<u>697.07%</u>	<u>-461.00</u>
Net Income	<u>-27,030.63</u>	<u>-24,859.84</u>	<u>-2,170.79</u>	<u>108.73%</u>	<u>67,162.14</u>	<u>9,634.90</u>	<u>57,527.24</u>	<u>697.07%</u>	<u>-461.00</u>

Unitarian Universalist Society of Sacramento
Balance Sheet by Class
As of April 30, 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	80,708.24	55,991.62	0.00	-33,000.00	0.00	103,699.86
1102 · Five Star Money Market	215,526.89	229,168.84	4,280.36	0.00	0.00	448,976.09
1130 · Petty Cash	412.00	0.00	0.00	0.00	0.00	412.00
1140 · SCHWAB ACCOUNTS						
1142 · S&P 500 (SW SPY)	8,443.98	89,293.78	0.00	0.00	0.00	97,737.76
1143 · Money Market (SW SWMXXX)	17,152.66	40,213.85	0.00	-47,142.28	0.00	10,224.23
1146 · Associated Bank 10.13.26	0.64	80,000.00	0.00	0.00	0.00	80,000.64
1148 · Associated Bank 01.11.27 CD	1.30	0.00	0.00	100,000.00	0.00	100,001.30
Total 1140 · SCHWAB ACCOUNTS	25,598.58	209,507.63	0.00	52,857.72	0.00	287,963.93
Total Checking/Savings	322,245.71	494,668.09	4,280.36	19,857.72	0.00	841,051.88
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	1,633.83	0.00	226,093.65	0.00	0.00	227,727.48
Total 1160 · ENDOWMENT TRUST	1,633.83	0.00	226,093.65	0.00	0.00	227,727.48
Total Other Current Assets	1,633.83	0.00	226,093.65	0.00	0.00	227,727.48
Total Current Assets	323,879.54	494,668.09	490,349.74	19,857.72	0.00	1,328,755.09
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	323,879.54	494,668.09	490,349.74	1,251,555.72	0.00	2,560,453.09
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Credit Cards						
2001 · Five Star Credit Card	2,794.62	-79.74	0.00	0.00	0.00	2,714.88
Total Credit Cards	2,794.62	-79.74	0.00	0.00	0.00	2,714.88
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	146.57	0.00	0.00	0.00	0.00	146.57
5803 · Payroll Withholdings						
5803a · Employee Dental Contributions	55.00	0.00	0.00	0.00	0.00	55.00
5803b · Employee Health Contribution	466.44	0.00	0.00	0.00	0.00	466.44
5803c · Employee LTD Contribution	451.89	0.00	0.00	0.00	0.00	451.89

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Total 5803 · Payroll Withholdings	973.33	0.00	0.00	0.00	0.00	973.33
5804 · Freedom Club Passthru	0.00	10.00	0.00	0.00	0.00	10.00
5805 · Effie Yeaw Collections	972.10	0.00	0.00	0.00	0.00	972.10
5810 · Pre Paid Pledges (Deferred)	30,472.00	0.00	0.00	0.00	0.00	30,472.00
5820 · Rental Deposits	4,000.00	0.00	0.00	0.00	0.00	4,000.00
5821 · Rentals - Future Prepaid Rental	5,188.75	0.00	0.00	0.00	0.00	5,188.75
5800 · CURRENT LIABILITES - Other	-3.15	0.00	0.00	0.00	0.00	-3.15
Total 5800 · CURRENT LIABILITES	43,617.66	10.00	0.00	0.00	0.00	43,627.66
Total Other Current Liabilities	43,617.66	10.00	0.00	0.00	0.00	43,627.66
Total Current Liabilities	46,412.28	-69.74	0.00	0.00	0.00	46,342.54
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	46,412.28	-69.74	0.00	259,975.73	0.00	306,318.27
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	16,723.00	0.00	0.00	0.00	16,723.00
3703 · Mercy Pedalers	0.00	4,659.79	0.00	0.00	0.00	4,659.79
3704 · Refugee Fund	0.00	8,123.27	0.00	0.00	0.00	8,123.27
3705 · RE Special Collections	0.00	3,240.84	0.00	0.00	0.00	3,240.84
3706 · Women's Retreat	0.00	969.89	0.00	0.00	0.00	969.89
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	270.00	0.00	0.00	0.00	270.00
3711 · PCC - UUMA	0.00	4,138.09	0.00	0.00	0.00	4,138.09
3712 · Pink Haven	0.00	11,231.27	0.00	0.00	0.00	11,231.27
3714 · Holiday Dinners	302.92	0.00	0.00	0.00	0.00	302.92
Total 3700 · DISIGNATED EQUITY FUNDS	302.92	64,952.26	0.00	0.00	0.00	65,255.18
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	20,663.07	0.00	20,663.07
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

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Total 3800 · EQUITY FUNDS	119,568.44	422,324.17	0.00	20,663.07	0.00	562,555.68
3900 · RESTRICTED EQUITY FUNDS						
3901 · Ch'maj Fund	0.00	89,109.81	0.00	0.00	0.00	89,109.81
3902 · Endowment Trust Fund	0.00	0.00	478,560.25	0.00	0.00	478,560.25
Total 3900 · RESTRICTED EQUITY FUNDS	0.00	89,109.81	478,560.25	0.00	0.00	567,670.06
Net Income	65,178.73	0.00	1,983.41	0.00	0.00	67,162.14
Total Equity	277,467.26	494,737.83	490,349.74	991,579.99	0.00	2,254,134.82
TOTAL LIABILITIES & EQUITY	323,879.54	494,668.09	490,349.74	1,251,555.72	0.00	2,560,453.09