

August 27, 2026

UUSS Treasurer's Report for the month of July 2026

July was the first month of the 2026-2027 fiscal year, so the year-to-date results and the monthly results are the same for this month only.

A. FISCAL YEAR NET INCOME

July's revenue was \$148,387 of which \$128,542 was pledge income. Pledge income is always high in July, as this is the month that all pre-paid pledges (pledges that were received before the beginning of the fiscal year) are recorded. July expenses totaled \$74,111. Net income was therefore \$74,276, 17% over that budgeted.

Income

- Pledge revenue was \$128,542. Of this amount, \$5,344 was revenue paid on last year's pledge.
- Part of the revenue (\$2,301) for the All-Ages Camp was received in July and therefore are in this report, while the expenses were shown in the June report.

No anomalies noted.

Expenses

No anomalies noted.

B. July Highlights

Please see the year-to-date results shown above

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 57%. This does not include the transfer of last year's surplus to the Heritage Fund, which was recorded in August.

D. Balance Sheet (Total Assets: \$2,611,196)

1. Operating Fund (Fund 01): July 31 balance \$357,202

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): July 31 balance \$496,927

The Temporarily Restricted Fund is used to hold any one-time donations or collections to be used for a specific purpose.

- The fund also includes Bequests (balance \$341,043) and the Heritage Fund (balance \$91,281). Both Bequests and the Heritage Fund are used to track bequests and other undesignated but non-recurring donations.

3. Endowment Trust (Fund 03): July 31 balance \$501,714

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 loan term is July 1, 2025 to July 31, 2035. The Endowment Fund balance in this report does not include the \$100,000 bequest from the Hansens, as it was received in August.

4. Property and Equipment (Fund 04): July 31 balance \$1,255,352

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 (\$24,460). The Capital Outlay fund is used to hold funds specifically designated for use in capital projects at UUSS.

E. Notes

I was unable to complete a draft of the letter from the Board to the Endowment Committee offering \$100,000 to pay off the loan early. I will send it out by email once it is complete.

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

	Jul 26	Budget	\$ Over Budget	% of Budget	Jul 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4100 · PLEDGE INCOME	128,541.77	123,198.00	5,343.77	104.34%	128,541.77	123,198.00	5,343.77	104.34%	723,702.00
4110 · PLATE OFFERINGS	10,166.49	7,083.26	3,083.23	143.53%	10,166.49	7,083.26	3,083.23	143.53%	85,000.00
4120 · OTHER CONTRIBUTIONS	511.53	1,416.63	-905.10	36.11%	511.53	1,416.63	-905.10	36.11%	17,000.00
4130 · PROPERTY USE REVENUE	1,313.75	3,916.63	-2,602.88	33.54%	1,313.75	3,916.63	-2,602.88	33.54%	47,000.00
4140 · FUNDRAISING REVENUE	3,500.00	0.00	3,500.00	100.0%	3,500.00	0.00	3,500.00	100.0%	45,000.00
4200 · PROGRAM REVENUE	2,937.97	1,291.30	1,646.67	227.52%	2,937.97	1,291.30	1,646.67	227.52%	21,725.00
4400 · INVESTMENT INCOME	1,415.54	1,624.13	-208.59	87.16%	1,415.54	1,624.13	-208.59	87.16%	19,490.00
Total Income	148,387.05	138,529.95	9,857.10	107.12%	148,387.05	138,529.95	9,857.10	107.12%	958,917.00
Gross Profit	148,387.05	138,529.95	9,857.10	107.12%	148,387.05	138,529.95	9,857.10	107.12%	958,917.00
Expense									
5050 · STAFF COMPENSATION & BENEFITS	52,009.89	52,405.63	-395.74	99.25%	52,009.89	52,405.63	-395.74	99.25%	680,194.00
5070 · GENERAL & ADMIN EXPENSES	2,654.76	2,521.51	133.25	105.29%	2,654.76	2,521.51	133.25	105.29%	47,772.00
5090 · UTILITES	2,561.42	3,328.98	-767.56	76.94%	2,561.42	3,328.98	-767.56	76.94%	39,950.00
5100 · BUILDING MAINTENANCE	1,202.13	1,583.21	-381.08	75.93%	1,202.13	1,583.21	-381.08	75.93%	19,000.00
5120 · GROUNDS	1,479.42	758.26	721.16	195.11%	1,479.42	758.26	721.16	195.11%	9,100.00
5130 · TAXES	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	12,000.00
5140 · SECURITY	119.99	166.63	-46.64	72.01%	119.99	166.63	-46.64	72.01%	2,000.00
5150 · FUNDRAISING EXPENSES	1,249.00	0.00	1,249.00	100.0%	1,249.00	0.00	1,249.00	100.0%	3,000.00
5200 · PROGRAM EXPENSES	462.46	8,567.46	-8,105.00	5.4%	462.46	8,567.46	-8,105.00	5.4%	35,340.00
5250 · UUA FAIR SHARE PROGRAM DUES	3,752.33	3,752.31	0.02	100.0%	3,752.33	3,752.31	0.02	100.0%	45,028.00
5260 · COMMUNITY CONTRIBUTIONS	5,083.25	3,541.63	1,541.62	143.53%	5,083.25	3,541.63	1,541.62	143.53%	42,500.00
5270 · CAPITAL OUTLAY/RESERVE	1,536.01	1,536.01	0.00	100.0%	1,536.01	1,536.01	0.00	100.0%	18,433.00
5280 · LOANS	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,600.00
5290 · SABBATICAL RESERVES	2,000.00	2,000.00	0.00	100.0%	2,000.00	2,000.00	0.00	100.0%	2,000.00
Total Expense	74,110.66	80,161.63	-6,050.97	92.45%	74,110.66	80,161.63	-6,050.97	92.45%	958,917.00
Net Ordinary Income	74,276.39	58,368.32	15,908.07	127.26%	74,276.39	58,368.32	15,908.07	127.26%	0.00
Net Income	74,276.39	58,368.32	15,908.07	127.26%	74,276.39	58,368.32	15,908.07	127.26%	0.00

Unitarian Universalist Society of Sacramento
Balance Sheet by Class
As of July 31, 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	111,993.55	22,318.03	0.00	2,976.01	0.00	137,287.59
1102 · Five Star Money Market	218,934.62	229,168.84	4,280.36	0.00	0.00	452,383.82
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	93,152.10	0.00	0.00	0.00	101,596.08
1143 · Money Market (SW SWMXXX)	17,411.79	-6,928.43	0.00	0.00	0.00	10,483.36
1146 · Associated Bank 10.13.26	6.08	79,970.32	0.00	0.00	0.00	79,976.40
1148 · Associated Bank 01.11.27 CD	0.00	79,246.53	0.00	20,678.47	0.00	99,925.00
Total 1140 · SCHWAB ACCOUNTS	<u>25,861.85</u>	<u>245,440.52</u>	<u>0.00</u>	<u>20,678.47</u>	<u>0.00</u>	<u>291,980.84</u>
Total Checking/Savings	357,202.02	496,927.39	4,280.36	23,654.48	0.00	882,064.25
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	237,457.70	0.00	0.00	237,457.70
Total 1160 · ENDOWMENT TRUST	<u>0.00</u>	<u>0.00</u>	<u>237,457.70</u>	<u>0.00</u>	<u>0.00</u>	<u>237,457.70</u>
Total Other Current Assets	<u>0.00</u>	<u>0.00</u>	<u>237,457.70</u>	<u>0.00</u>	<u>0.00</u>	<u>237,457.70</u>
Total Current Assets	357,202.02	496,927.39	501,713.79	23,654.48	0.00	1,379,497.68
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,231,698.00</u>	<u>0.00</u>	<u>1,231,698.00</u>
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,231,698.00</u>	<u>0.00</u>	<u>1,231,698.00</u>
TOTAL ASSETS	<u>357,202.02</u>	<u>496,927.39</u>	<u>501,713.79</u>	<u>1,255,352.48</u>	<u>0.00</u>	<u>2,611,195.68</u>
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Credit Cards						
2001 · Five Star Credit Card	7,613.27	0.00	0.00	0.00	0.00	7,613.27
Total Credit Cards	7,613.27	0.00	0.00	0.00	0.00	7,613.27
Other Current Liabilities						
5800 · CURRENT LIABILITES						
5801 · Minister Disc. Fund	50.00	0.00	0.00	0.00	0.00	50.00
5802 · Sales Tax	152.85	0.00	0.00	0.00	0.00	152.85
5803 · Payroll Withholdings	1,198.94	0.00	0.00	0.00	0.00	1,198.94
5804 · Freedom Club Passthru	0.00	10.00	0.00	0.00	0.00	10.00
5805 · Effie Yeaw Collections	1,856.67	0.00	0.00	0.00	0.00	1,856.67
5820 · Rental Deposits	2,070.00	0.00	0.00	0.00	0.00	2,070.00
5821 · Rentals - Future Prepaid Rental	3,078.75	0.00	0.00	0.00	0.00	3,078.75

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

	1 -Operating Fund	2 - Temp Restricted	3 - Endowment Trust	4 -Property & Equipment	Unclassified	TOTAL
Total 5800 · CURRENT LIABILITIES	8,407.21	10.00	0.00	0.00	0.00	8,417.21
Total Other Current Liabilities	8,407.21	10.00	0.00	0.00	0.00	8,417.21
Total Current Liabilities	16,020.48	10.00	0.00	0.00	0.00	16,030.48
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	16,020.48	10.00	0.00	259,975.73	0.00	276,006.21
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	28,776.52	-2,876.87	8,114.42	0.00	0.00	34,014.07
3700 · DESIGNATED EQUITY FUNDS						
3703 · Mercy Pedalers	0.00	9,416.06	0.00	0.00	0.00	9,416.06
3704 · Refugee Fund	0.00	5,831.97	0.00	0.00	0.00	5,831.97
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	7,701.34	0.00	0.00	0.00	7,701.34
3712 · Pink Haven	0.00	10,351.97	0.00	0.00	0.00	10,351.97
3714 · Holiday Dinners	302.92	0.00	0.00	0.00	0.00	302.92
Total 3700 · DESIGNATED EQUITY FUNDS	302.92	53,378.18	0.00	0.00	0.00	53,681.10
3713 · Loaves Fishes Concert	1,614.89	0.00	0.00	0.00	0.00	1,614.89
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
3801.3 · Campos Bequest	0.00	10,000.00	0.00	0.00	0.00	10,000.00
3801 · Bequest - Other	0.00	278,013.85	0.00	0.00	0.00	278,013.85
Total 3801 · Bequest	0.00	341,043.28	0.00	0.00	0.00	341,043.28
3802 · Capital Outlay Fund	0.00	0.00	0.00	24,459.83	0.00	24,459.83
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	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Total 3800 · EQUITY FUNDS	121,568.44	432,324.17	0.00	24,459.83	0.00	578,352.44
3900 · RESTRICTED EQUITY FUNDS						
3901 · Ch'maj Fund	0.00	92,968.13	0.00	0.00	0.00	92,968.13
3902 · Endowment Trust Fund	0.00	0.00	487,014.29	0.00	0.00	487,014.29
Total 3900 · RESTRICTED EQUITY FUNDS	0.00	92,968.13	487,014.29	0.00	0.00	579,982.42
Net Income	74,276.39	9.20	0.00	0.00	0.00	74,285.59
Total Equity	341,181.54	496,917.39	501,713.79	995,376.75	0.00	2,335,189.47
TOTAL LIABILITIES & EQUITY	357,202.02	496,927.39	501,713.79	1,255,352.48	0.00	2,611,195.68